

GOVERNMENT OF INDIA

APPROPRIATION ACCOUNTS (CIVIL)

1936-37

and the

AUDIT REPORT

1938.

Issued by the

Accountant General, Central Revenues.

351.720954

I. G.

7583



PUBLISHED BY THE MANAGER OF PUBLICATIONS, DELHI.
PRINTED BY THE MANAGER, GOVERNMENT OF INDIA PRESS, NEW DELHI.

1938
Acc No. 154
Date 15-4-38

351.720954

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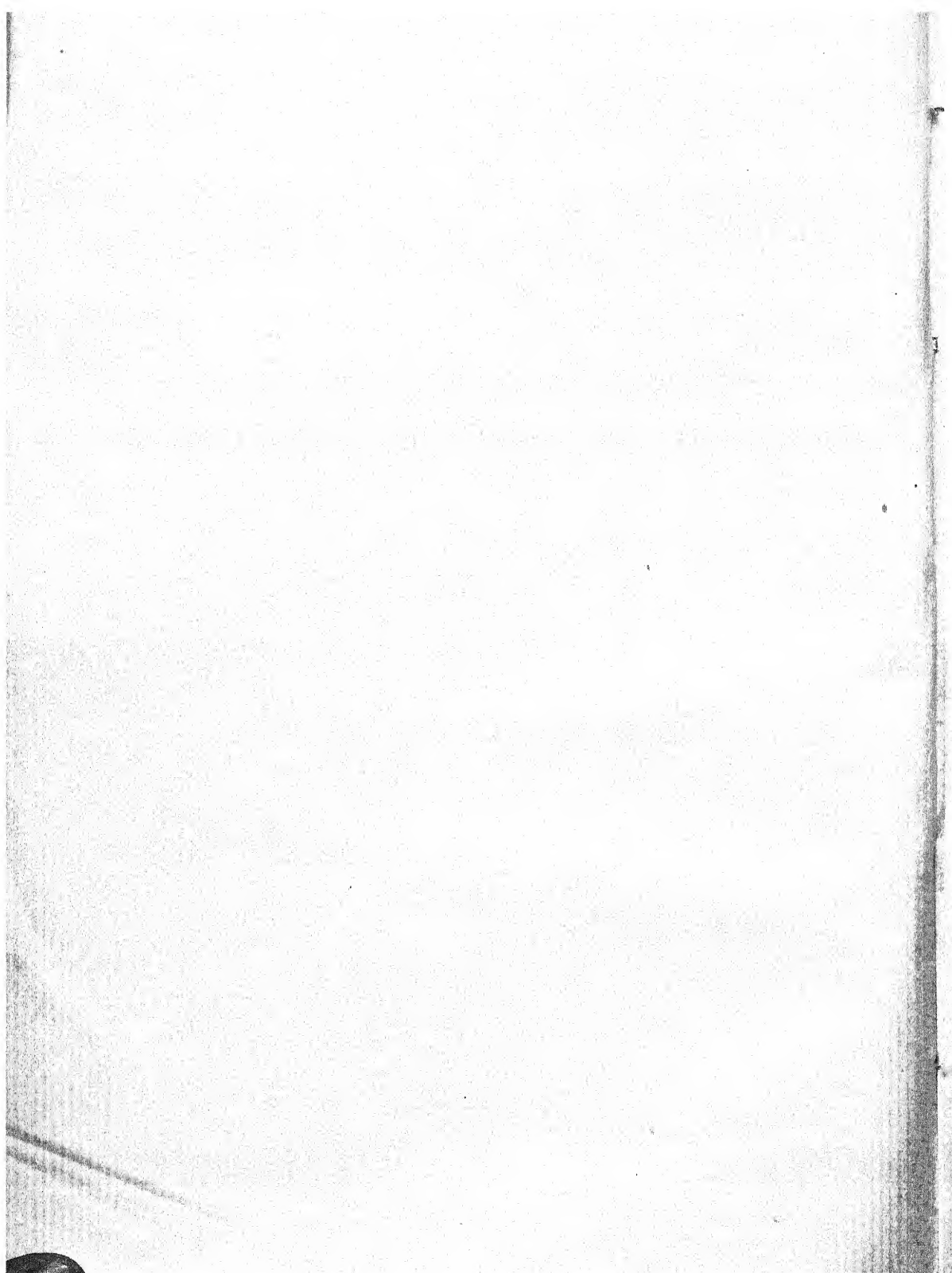
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Publics Inc 15.11.20



PREFATORY REMARKS.

1. *Scope and object of the Report.*—This volume deals with the 'Civil' expenditure of the Government of India, the Appropriation Accounts and Audit Reports for Defence Services, Posts and Telegraphs and Railway expenditure being dealt with in separate volumes prepared by other authorities. Its object is to present the audited accounts of the year, with respect to the expenditure, whether voted or non-voted, with which it deals, in the form of a separate appropriation account for each grant or appropriation, with any important observations which it is considered necessary to make as a result of audit investigation. It is transmitted by the Auditor General of India with his comments thereon, to the Governor General in Council to be laid before the Public Accounts Committee of the Legislative Assembly. A copy is also forwarded by the Auditor General with comments, if necessary, to the Secretary of State through the Governor General in Council.

By virtue of the special provision made in paragraph 13 of the Commencement and Transitory Provisions Order, the Auditor General appointed under Section 166 of the Government of India Act, 1935, has been given a jurisdiction he would not otherwise possess to conduct on or after the 1st April, 1937 an audit of accounts relating to the period prior to the 1st April, 1937. By virtue of the provisions of the IXth Schedule to the Government of India Act, 1935, the former Central Legislature has been carried forward into the new Constitution and there has been no break in the continuity of the Public Accounts Committee. There has accordingly been no variation of the procedure of presenting this publication.

2. The material consists of consolidation of accounts and comments supplied by various audit and accounting authorities in India and England. In order to provide a co-ordinating influence and secure a certain uniformity of treatment, the Accountant General, Central Revenues, has been authorised to edit or omit material furnished to him by other audit authorities.

3. Reviews of certain undertakings of the Government of India which are of a commercial nature are dealt with in a "Commercial Appendix" printed separately.

4. *Constitution and functions of the Committee on Public Accounts.*—This Committee is a statutory body constituted in pursuance of Rule 51 of the Indian Legislative Rules, for the purpose of dealing with the Report and the Appropriation Accounts and such other matters as the Finance Department may refer to it.

In scrutinising the Appropriation Accounts and the Report, it is the duty of the Public Accounts Committee to satisfy itself—

- (a) that the moneys shown in the accounts as having been disbursed were legally available for and applicable to the service or purpose to which they have been applied or charged ;
- (b) that the expenditure conforms to the authority which governs it ;
and
- (c) that every reappropriation has been made in accordance with such rules as may be prescribed by the Finance Department.

It is also a duty of the Public Accounts Committee—

- (a) to examine such trading, manufacturing and profit and loss accounts and balance sheets as the Governor General may have required to be prepared, and the Auditor General's report thereon ; and

- (b) to consider the report of the Auditor General in cases where the Governor General may have required him to conduct an audit of any receipts or to examine the accounts of stores and stock.

5. *General Qualification.*—It should be borne in mind while considering the Report, that whilst it is framed on the best information available and in the great majority of cases, after communication with the departments concerned, it is necessarily prepared before departmental witnesses have been examined, and therefore does not possess the same degree of authority or finality as the Report ultimately presented to the Legislature by the Committee on Public Accounts after hearing evidence on the points raised herein.

It should also be borne in mind that the cases of financial irregularity, apparently defective administration, etc., which are brought to notice in the Report represent only a small percentage of the total financial transactions of the year. The comments on such cases must not be understood as conveying any general reflection on the administration of public expenditure.

6. *Distinction between matters relating to voted and non-voted expenditure.*—Non-voted figures in the appropriation accounts and in the statistics furnished in the Report have been printed in italics.

7. *Details of Appropriation Accounts.*—For purposes of detailed financial control, the grants sanctioned by the Legislative Assembly for voted expenditure and the appropriations made by the Finance Department for non-voted expenditure are divided into the sub-heads shown in the appropriation accounts. These accounts exhibit in detail the excesses and savings and the modification in the original grant or appropriation, under the individual sub-heads with reference to which financial control was exercised during the year.

Explanations of the more important excesses, savings and modifications have been inserted immediately below each sub-head of the accounts, where necessary and possible. Attention is, however, invited in this connection to the remarks relating to the sub-heads "Pay of Officers", "Pay of Establishments" and "Loss or Gain by Exchange" in paragraphs 39 and 40 of Chapter III. In a few cases controlling officers have not accepted the figures for actual expenditure under certain sub-heads as exhibited in the accounts; the Report is based on the booked figures of the Account Offices and the explanations for the variations under the sub-heads concerned may require some modification as a result of information which may be placed before the Committee on Public Accounts by the official witnesses.

NEW DELHI ;

The 4th February 1938.

T. K. RAJAGOPALAN,

Accountant General, Central Revenues.

PART I.

Audit Report, 1938.

(Throughout this Report amounts shown represent thousands of rupees unless the contrary is specifically indicated.)

CHAPTER I.—CHANGES OF THE YEAR UNDER REPORT.

1. This chapter deals with the following classes of cases if they are of sufficient importance to justify mention in this Report :—

- (1) Changes in the form of the Accounts or the Report, or in that of the demands, grants or appropriation ;
- (2) Changes in classification which have affected the accuracy of the budget or operated to hamper the control of expenditure in a marked degree ; and
- (3) Other important account changes.

Changes in the Form of the Accounts or the Report, etc.

2. *Changes in the general arrangement of the matter in the Report or in the subsidiary accounts.*—There has been no change of importance in the form of the appropriation accounts, the Report or in the subsidiary accounts except the following :—

- (1) The valued store accounts of the Agricultural Research Institute (Agricultural Section), New Delhi, and of the Commissariat Department, Andamans, have been appended for the first time to the appropriation account of Grants Nos. 59.—Agriculture and 82.—Andamans and Nicobar Islands respectively.
- (2) The store account of the Vizagapatam Harbour has been transferred to the Commercial Appendix, while that of the Mathematical Instrument Office (Calcutta) has been omitted from the said Appendix and has been appended to the appropriation account of Grant No. 48—Survey of India.

3. *Changes in the form of the demands, grants or appropriations.*—No new grant was introduced for the year under report. On the other hand, three voted grants have disappeared, viz., 76-E.—Transfer to the Fund for Sind and Orissa Buildings ; 76-F.—Transfer to the Revenue Reserve Fund and 95-A.—Capital Outlay connected with the institution of Orissa and Sind. The accounts of 87 voted grants and 6 non-voted appropriations are, therefore, dealt with in this volume, as compared with 90 voted grants and 6 non-voted appropriations in that of the previous year.

A list and index of the various grants and group appropriations will be found in the Grand Summary at the beginning of Part II of this volume.

Changes in classification which have affected the accuracy of the budget or operated to hamper the control of expenditure.

4. *Changes in classification which have affected the accuracy of the budget.*—Certain cases of this kind have been mentioned in Notes 2 and 3 below Grant No. 22—Irrigation, etc.

Other important Account Changes.

Changes in the classification of expenditure from voted to non-voted, from Central to Provincial and vice versa and from one grant to another.

5. As the Port of Cochin was declared a Major Port and its administration was taken over by the Government of India from the 1st August, 1936, donations to Provident Funds on account of the employees of the Port which were previously adjusted under "45—Superannuation allowances and Pensions—Provincial" are being adjusted under "Central" with effect from that date. All transactions of the Port relating to the Port, Pilotage and Landing and Shipping dues Fund are, with effect from the same date, shown under "Deposits of Local Funds—Central—Proper" instead of under "Central—Madras".

Changes in the major, minor and subordinate heads of the general accounts.

6. It has been decided that all transactions under the Indian Civil Service Family Pension Rules, which have hitherto been brought to account under the Revenue and Service heads "XXXIII.—Receipts in-aid of Superannuation" and "45.—Superannuation Allowances and Pensions" (Grant No. 74) should, with effect from 1st April, 1936, be adjusted under a new local ledger head "Indian Civil Service Family Pension Fund" under the Central ledger head "Deposits of Service Funds" in Section "O.—Unfunded Debt", pending the eventual transfer of the net balance under the head to the Secretary of State through the remittance account. The transactions relating to the Indian Civil Service (Non-European Members) Family Pension Fund however continue to be adjusted under "XXXIII.—Receipts in-aid of Superannuation" and "45.—Superannuation Allowances and Pensions" as at present.

7. Previous to the year 1936-37, the cost of audit of Savings Bank, Government Security and Cash Certificate transactions was being credited to a minor head under "XV—Posts and Telegraphs—Deduct Working Expenses". With a view to show the recoveries of audit charges in their correct place under Grant No. 43.—Audit (Major head "23—Audit") these credits are taken to the Major Head "23—Audit" with effect from 1936-37, as a reduction of the charges.

8. The cost of maintenance of the accounts of Charitable Endowments and Miscellaneous Trust Funds became a liability of the Provincial Governments with effect from the 1st April 1936. The amount recovered on account of the pay and allowances of the Indian Audit Department officers engaged in the maintenance of the account is adjusted under "23—Audit—Deduct—Amounts recoverable from Provincial Governments, Departments, etc."

9. In anticipation of the abolition of the Provincial Loans Fund a new Central Ledger head "Advances to Provincial Governments" under Section "Q.—Loans and Advances by the Central Government" has been opened with effect from the year under report to accommodate the transactions relating to temporary loans, if any, granted by the Central Government to the Provincial Governments.

10. Other changes of classification of minor importance are mentioned in the notes under the relevant accounts.

CHAPTER II.—FINANCIAL RESULTS, 1936-37.

Revenue Account.

11. The budget estimates of the Central Government for the year 1936-37 anticipated a revenue surplus of Rs. 6 lakhs after providing 3,00 lakhs for reduction or avoidance of Debt. The anticipation did not, however, materialise, there being an actual deficit of 1,79 lakhs due mainly to smaller receipts under "Customs" and "Taxes on Income" and more expenditure under "Interest on other obligations" and "Miscellaneous adjustments between the Central and Provincial Governments". The actual results of the year thus turned out to be Rs. 1,85 lakhs worse than the estimates.

The results of the year's working may be summarised as follows :—

(In lakhs of rupees.)			
	Budget, 1936-37.	Actuals, 1936-37.	Actuals, more + less—.
(1)	(2)	(3)	(4)
Revenue—			
Customs	54,82	53,58	—1,24
Taxes on Income	15,67	15,34	—33
Salt	8,75	8,91	+6
Opium	47	48	+1
Other principal heads	1,88	1,85	—3
Railways (Net) . . . . .	..	..	..
Interest	62	40	—22
Civil Administration	98	1,03	+5
Currency	81	52	—29
Mint	45	66	+21
Civil Works	27	31	+4
Miscellaneous	55	97	+42
Extraordinary . . . . .	..	1	+1
Total Revenue	85,27	83,96	—1,31

	(In lakhs of rupees.)		
	Budget, 1936-37.	Actuals, 1936-37.	Actuals, more + less —
EXPENDITURE (CHARGED TO REVENUE).			
<i>Direct Demands on Revenue—</i>			
Customs	1,33	1,42	+9
Taxes on Income	87	89	+2
Salt	1,08	1,08	..
Opium	29	29	..
Other direct demands	61	59	—2
Forest and other capital outlay charged to revenue . . . . .	..	1	+1
Irrigation (Net)	6	15	+9
Posts and Telegraphs (Net)	8	—11	—19
Interest on ordinary debt (Net)	—2,95	—2,87	+8
Interest on other obligations	12,15	12,43	+28
Civil Administration	11,10	11,13	+3
Currency and Mint	34	38	+4
Civil Works	2,56	2,62	+6
Miscellaneous	4,18	4,14	—4
Commuted value of pensions financed from ordinary revenue	—1	5	+6
Defence (Net)	45,45	45,45	..
Miscellaneous adjustments between Central and Provincial Governments	4,67	4,91	+24
Extraordinary	40	19	—21
Total expenditure (excluding provision for Reduction or Avoidance of Debt)	82,21	82,75	+54
Reduction or Avoidance of Debt	3,00	3,00	..
Total expenditure charged to revenue	85,21	85,75	+54
Surplus+	+6	..	—6
Deficit— . . . . .	..	—1,79	—1,79

Expenditure outside the Revenue Account.

12. The following expenditure was charged during the year outside the Revenue Account :—

	(In lakhs of rupees.)
Expenditure on the Security Printing Press . . . . .	..(a)
Construction of State Railways	28
Capital contributed by Railway Companies towards Outlay on State Railways— Discharge of Debentures	1,17
Capital Outlay on Irrigation	1
Capital Outlay on Posts and Telegraphs	47
Capital Outlay on Schemes of Agricultural Improvement and Research	10
Capital Outlay on Vizagapatam Port	2
Currency Capital Outlay	—1(b)
Initial expenditure on New Capital at Delhi	21
Payments of Commuted Value of Pensions	44
Payments to Retrenched Personnel	—5(c)
Total expenditure not charged to revenue	2,64

(a) The net expenditure is minus Rs. 3,062.

(b) Includes minus adjustments on account of sale of plant and machinery (Rs. 59,566) and depreciation (Rs. 70,622).

(c) This capital head was opened from the accounts for 1931-32 for adjustment of payments of gratuities to retrenched personnel in connection with the retrenchment programme of the Central Government and the payments recorded under this head are to be written back to revenue in five years commencing from the year succeeding the year of payment. The total payments during the year under report were about Rs. 44 lakhs.

Debt Position.

13. The following statement shows the debt position of the Central Government at the beginning and close of the year 1936-37 :—

Nature of Debt.	On 1st April 1936.	On 31st March 1937.	Difference (+ or —).
(1)	(2)	(3)	(4)
<i>Rupee Debt (in Lakhs).</i>			
Permanent Debt	4,26,18	4,37,88	+11,70
Floating Debt	32,13	28,54	—3,59
Unfunded Debt	2,29,35	2,19,92	—9,43
Gross Total, Rupee Debt	6,87,66	6,86,34	—1,32
<i>Sterling Debt (in £000).</i>			
Permanent Debt	376,233	357,307	—18,926
Unfunded Debt	12,283*	12,500	+217
Total, Sterling Debt	388,516	369,807	—18,709
The same converted into lakhs of rupees at £1=Rs. 13½	5,18,02	4,93,68	—24,94
Gross Total Debt (Rupee and Sterling)	12,05,68	11,79,42	—26,26
<i>Deduct—(in lakhs)—</i>			
Outstanding Loans and Advances made by the Central Government	2,06,64†	2,06,40	—24
Net Total of Debt, Rupee and Sterling, ex- pressed in lakhs of rupees	9,99,04	9,73,02	—26,02

14. It will be seen from the above statement that there has been a net reduction of the total outstanding debt during the year under review by Rs. 26,02 lakhs. This includes the flotation of a new rupee loan of Rupees 12 crores and the complete discharge of (India 5½ per cent. Stock 1936-38) Sterling loan amounting to £16,858,059. There has also been a net increase of Rs. 2,64 lakhs in capital expenditure not charged to Revenue during the year under review. The revenue account of the Government closed with a deficit of Rs. 1,79 lakhs and the cash balance of the Government has increased by Rs. 6,09 lakhs.

* Difference from last year's closing balance is due to the inclusion of the balance of the Indian Military Service Family Pension and Indian Civil Service Family Pension Funds.

† Differs from last year's closing balance by reason of corrections since made. The balance has also been reduced by a sum of Rs. 1,06 lakhs as a result of the Central Government's decision to take over, with effect from 1st April, 1936, the up to date debt incurred in respect of the Nasirabad Section of the Lloyd Barrage and Canals System.

The following statement exhibits roughly how this result (a betterment of 26,02 ; 1,79 ; 2,64 ; 6,09 = 36,54 lakhs) has been secured.

(In lakhs of rupees.)

Receipts.		Disbursements.	
Suspense (Net) :—		Repayment of Debt	26,02
Purchase of India stocks and Bonds, etc.	6,54	Capital Expenditure not charged to Revenue	2,64
Miscellaneous items	—24	Deficit covered	1,79
	6,30		
Deposits and Advances (Net) :—			
Sinking Fund for Central Loans	1,37		
Other Appropriations	1,63		
Provincial Loans Fund	49,24 (a)		
Depreciation Reserve Fund Railways	6,50		
Deposits of Local Fund	—5,04		
Fund for Reconstruction of Earthquake damage	—1,00		
Departmental and Judicial Deposits	—8,51		
Discount Sinking Fund	1,13		
Post Office Cash Certificate Bonus Fund	—1,30		
Miscellaneous	—15,53 (b)		
Miscellaneous items (Net)	1		
	2,850		
Remittances (Net)	88		
Balances of Provincial Governments	86	Addition to Cash Balance	6,09*
Total	36,54	Total	36,54
			Rs.
			15,27
			21,36
			6,09

15. *Reduction or avoidance of Debt.*—Under the Scheme of Debt Redemption originally adopted by the Government of India for the five years 1924-25 to 1929-30 but which, with certain minor changes, continued to operate till 1932-33, the annual charge against the Central Revenues for the purpose of making provision for reduction or avoidance of debt was to consist of a sum of Rupees four crores *plus* a sum representing one eightieth of any excess in the total of the debt outstanding at the end of the preceding year over the

(a) Includes among other items Rs. 31,94 lakhs representing debt liquidated from the decentralised balances and Rs. 14,62 lakhs representing debt cancelled under the scheme for the decentralisation of balances and the cancellation and consolidation of the debts of the Provincial Governments owing to the Central Government.

(b) Includes among other items Rs. 14,62 lakhs mentioned in footnote (a) above.

total outstanding on the 31st March, 1923. This annual charge was, according to the scheme, to be applied towards meeting the following charges of an obligatory character involving the actual redemption of debt :—

- (a) Railway Sinking Funds in operation :
- (b) Depreciation Funds of $1\frac{1}{2}$ per cent. on the existing 5 per cent. Rupee Loans for which Sinking Funds were established ;
- (c) The capital portion of the annual payment in redemption of India's outstanding liability in respect of the British War Loan ; and
- (d) The capital portion of Railway annuities.

The actual provision in 1924-25, the year before the scheme was applied, was Rs. 3·78 crores and in 1932-33 the amount had risen to Rs. 6·84 crores.

After 1924, however, the increase that took place in the total indebtedness of the Government of India was more than counterbalanced by an increase in interest yielding assets. The automatic application of the scheme, therefore, would, if continued, have proved particularly burdensome during such a period of abnormal depression, when the general revenues of the Government were receiving no contribution, beyond the actual interest, on the capital invested, from the principal productive asset, the Railways. After a careful examination of the whole problem and with the full concurrence of the Secretary of State, the Government of India came to the conclusion that in view of the strengthening of their general financial position it was unnecessary in such a time of special difficulty to strain the tax revenue in order to maintain the provision for Reduction or Avoidance of Debt at the full level required under the scheme. It was accordingly decided to reduce the annual provision to a round figure of rupees three crores during 1933-34, 1934-35 and 1935-36. The same amount was provided for 1936-37 as well, as the Railways were not still in a position to make their contribution to the General Revenues. This reduced provision is to be regarded as covering the obligatory charges mentioned at (a), (b) and (c) above and also a part of (d), i.e., the capital portion of Railway Annuities.

The sum of rupees three crores has therefore been charged to Revenue during 1936-37 and has been shown in the appropriation account of Grant No. 25—Interest on Ordinary Debt and Reduction or Avoidance of Debt against sub-heads F and G. The details are—

Depreciation Fund of $1\frac{1}{2}$ per cent. on the existing 5 per cent. rupee loans for which Sinking Funds have been established, *vide* item (b) above, *viz.*—

	Rs.
(1) 5 per cent. Income-tax Free Loan 1945-55	95,04,000
(2) 5 per cent. Loan 1939-44	41,67,000

Railway Sinking Funds in operation of £2,00,000 converted to Rs. 26,52,850 *vide* item (a) above.

The capital portion of Railway Annuities £18,95,801-6-2 converted to Rs. 2,51,34,279 (roundly), but only a portion of this, Rs. 1,36,76,150 adjusted to make up the total of Rs. 3 crores *vide* item (d) above.

No payment has been made during the year in respect of the Capital portion of the annual payment in redemption of India's outstanding liability in res-

The amount shown under the subhead F represents expenditure in India while those under G corresponding to items (a) and (d) above, represent expenditure booked in the Secretary of State's accounts. All these payments have been examined in audit and found to be in order. The Appropriation to the Depreciation Fund of 5 per cent. Rupee Loans and payments therefrom were in accordance with the undertakings given by the Government of India.

In discussing the provision for reduction or avoidance of debt during their meetings last year some members of the Public Accounts Committee suggested that the present annual provision of three crores was not sufficient. The Hon'ble Chairman of the Committee stated that he agreed with this view and that the question was being reconsidered. The final orders of Government are still (January 1938) awaited.

Loans and Advances by the Central Government.

16. The transactions under this head and the balances outstanding at the beginning and end of the year are given in the following table :—

(In thousands of rupees.)					
	Balance outstand- ing on 1st April 1936.	Advances made in 1936-37.	Total.	Recoveries made in 1936-37.	Balance outstand- ing on 31st March 1937.
(1)	(2)	(3)	(4)	(5)	(6)
Advances to Provincial Loans Fund	1,85,09,06 (a)	..	1,85,09,06	..	(b) 1,85,09,06
Advances to Provincial Govern- ments . . . . .	..	1,13,62	1,13,62	..	1,13,62
Loans to Indian States, Public Bodies and Persons, etc. . .	20,56,70	20,08	20,76,78	1,25,24	19,51,54
Loans to Shan States Federa- tion	13,72	..	13,72	30	13,42
Advances to Government ser- vants	79,01	18,07	97,08	49,86	47,22
Loans to the Government of Coorg	5,44	7,83	13,27	8,64	4,63
Total	2,06,63,93	1,59,60	2,08,23,53	1,84,04	2,06,39,49

17. *Advances to Provincial Loans Fund.*—The Provincial Loans Fund was established with effect from 1st April 1925 to concentrate all loans transactions between the Central and Provincial Governments in a self-supporting fund and to systematise the arrangement for administering the same. All advances granted by Central to Provincial Governments were hitherto made through this fund which was administered by the Government of India. On the institution of Provincial Autonomy, the Provincial Governments have generally assumed complete responsibility for their future loans and borrowing policy and the Government of India have, therefore, wound up the Fund with effect from 1st April 1937 after cancelling or consolidating the existing provincial debts.

(a) Difference of 1,06,37 from the last year's closing balance due to the decision of the Government of India to take over, with effect from 1st April 1936, the up-to-date debt incurred in respect of the Nasirabad Section of the Lloyd Barrage and Canals System.

(b.) See paragraph 17.

The rate of interest charged by the Government of India to the Provincial Loans Fund on the advances made to it was determined with reference to the cost of new borrowings to the Government of India from time to time. No rate was, however, fixed for 1936-37, as no advance was given to the Fund in that year.

Any surplus in the capital of the Fund which was not required for the time being for the purpose of new advances, used to be utilised towards the reduction of advances made to it by the Government of India under conditions determined by them according to the circumstances of the case. By reason of the fact that the Fund was to be closed with effect from the 1st April 1937, the circumstances of the year 1936-37 were special. The Government's annual report on the working of the Fund for that year has not yet been issued and audit comments, if any, will be deferred pending its receipt.

18. *Advances to Provincial Governments.*—Temporary loans of 47.97; 35.00 and 30.65 granted by the Central Government in 1936-37 to the Governments of Central Provinces, North-West Frontier Province and Assam respectively were adjusted under this head, in anticipation of the closing of the Provincial Loans Fund with effect from 1st April 1937.

19. *Loans to Indian States, Public Bodies and Persons, etc.*—The following advances of importance are included under this head :—

	Balance on 31st March 1937.
(1) Loans to Indian States	13,24.29
(2) Loans to Presidency Corporations including Port Trusts	3,94.63
(3) Loans to Port Funds	63.57
(4) Loans to Mofussil Municipalities and District and other local Fund Committees	83.56
(5) Advances under special Laws	35.49
(6) Advances to Cultivators	16.35
(7) Advances to Landholders and other Notabilities	1.85
(8) Miscellaneous Loans and Advances	12.29

Detailed accounts of loans to Istimrardars of Ajmer and to Cultivators falling under items (5) and (6) above are kept by the departmental authorities.

There was a total write off of 2.80 consisting of 2.25; 24; 1 and 30 in respect of items (4), (6), (7) and (8) respectively, details of which have been given in the succeeding sub-paragraphs.

Loans to Indian States.—A certain Durbar made a pre-payment of 4.69 during the year under report.

A loan of Rs. 1 lakh was granted to a certain State during the year, free of interest, to be recovered from the subsidy of its ruler in annual instalments of 10 each.

In Bombay there was one default in payment of an instalment of 6, in respect of which the orders of the Government of India are awaited.

The position in respect of the Bahawalpur Sotlej Valley Project Loan has been explained under "Important Comments" below Grant No. 99.

Loans to Presidency Corporations including Port Trusts.—The balance (13.30) of a loan granted to the Bombay Municipality has been transferred to the Bombay Government under the scheme of decentralisation of balances.

Loans to Mufussil Municipalities and Districts and other Local Fund Committees.—The total amount (2,25) written off during the year related to Quetta Municipality and was explained on page 17 of the last Audit Report. The balance of a loan granted to the Aden Settlement Fund, which was repayable at the end of 1945-46 by means of a sinking fund, amounting to 5,00 was repaid with interest during the year with the approval of the Government of India.

A loan of 1,00 has been granted to the Delhi Improvement Trust ; but the terms of repayment are still (January, 1938) under the consideration of the Government of India.

Advances to Cultivators.—Out of the total write off of 24 under this head as mentioned above, Baluchistan is responsible for 15 due to earthquake and the Andamans, Delhi and Madras for 5, 3 and 1 respectively. Recoveries of these advances were duly effected except in an Agency in the North West Frontier Province where nothing on account of advances, could be recovered as priority had to be given to the collection of land revenue during the slump. In Baluchistan the acknowledgment of balances has not been received in a few cases.

Advances to Landholders and other Notabilities.—There was a write off of 1 under this head owing to the death of the borrower.

Miscellaneous Loans and Advances.—Out of the write off of 30, Burma is responsible for 20 which was irrecoverable and the balance of 10 relates to Baluchistan due to the earthquake. The recovery of an instalment due from an Institute in Burma was postponed under orders of the Government of India.

20. *Advances to Government servants.*—These advances represent temporary loans to Government Servants for building houses, purchasing conveyances etc. Although the funds for these purposes were provided entirely from the resources of the Central Government, the loans have been granted to personnel under the control of both the Central and Provincial Governments. The position has however changed with the introduction of Provincial Autonomy and the balances outstanding against Government servants of Provincial Governments as on 31st March, 1937 have been transferred to the respective Government which will in future make necessary provision for advances to and recoveries from their respective servants.

The rate of interest charged on these advances paid during the period from 1st October, 1935 to 30th September, 1937 was $3\frac{1}{4}$ per cent. The grant of advances for house building, purchase of conveyances, tents, etc., has been discontinued by the Central Government with effect from 13th May, 1937 in respect of persons entering Government service after that date and from 1st March, 1938 in the case of others.

Amounts aggregating 8 on account of principal and 1 on account of interest were written off as irrecoverable, most of these being due to the death of the borrowers. Three cases have been reported, 1 from the Punjab and 2 from Assam, of remission of interest involving small amounts. Several cases have come to notice of delay in repayments due to the death or dismissal of Government servants, suspension of recoveries due to the Quetta earthquake, and non-acceptance of balances, pertaining to certain provinces and areas. There were a few cases pertaining to the Defence Services which involved minor irregularities in the matter of insurance, etc., of motor cars and cycles. Steps have been or are being taken by the Account Officers in all cases to safeguard the interest of Government.

The entire balance of interest free advances granted to the sufferers from the Bihar earthquake for building and repairing houses was repaid during the year. A balance of 5 was outstanding at the end of the year under report, in the books of the Accountant General, Posts and Telegraphs, on account of interest free advances sanctioned for the employees of the Posts and Telegraphs Department affected by the Quetta earthquake.

21. The accounts of Government undertakings of a Commercial or *quasi*-Commercial nature, for which a commercial system of accounts is maintained, have been reviewed in the Commercial Appendix to this Report. A brief review of the following other subjects which are of interest from a financial point of view is given in this Chapter :—

(a) Financial results of Irrigation systems.

(b) Administration of residential buildings.

22. *Financial results of Irrigation systems.*—Irrigation works are classified as Productive or Unproductive, according as the *net* revenue (*gross* revenue less working expenses) derived from each work on the expiry of ten years from the date of closure of the construction estimate, covers or does not cover the prescribed annual interest charges on the capital invested.

I.—Productive Works.

The Nasirabad Section of the Lloyd Barrage Canals project in Baluchistan falls under this category but the particulars of capital cost, etc., are not yet available.

II.—Unproductive Works.

The following table summarises the financial results of the Unproductive works in the Central Areas :—

(All figures except percentages are in thousands of rupees.)

	Ajmer-Merwara.		Baluchistan.	
	1935-36.	1936-37.	1935-36.	1936-37.
(1)	(2)	(3)	(4)	(5)
(1) Capital at charge at end of the year	35,59	35,66	35,81	35,89
(2) Gross receipts of the year	1,09	95	45	40
(3) Working expenses of the year excluding interest	69	65	62	63
(4) Net revenue surplus or deficit [(—) difference between items 2 and 3]	40	30	—17	—23
(5) Percentage of net receipts (4) to Capital (1)	1.12	.85	—48	—65
(6) Simple interest for the year	1,15	1,15	1,38	1,35

N. B.—The figures against items (1) & (3) include certain indirect charges.

Ajmer-Merwara.—These works are all irrigation tanks. Compared with the year 1935-36, the decrease in receipts during 1936-37 was due to scanty rain fall and the consequent impossibility of irrigating large areas during both harvests of the year.

Baluchistan.—The decrease in revenue during 1936-37 was due to the deficiency of water resulting in less cultivation and damage to crops by pests in the area of one of the Canals, while the increase in working expenses

Administration of residential buildings.

23. *General.*—The annual standard rent of a residential building, as recoverable from a Government servant, is calculated on its capital cost excluding the cost of the site and is either—

(i) a percentage of the capital cost equal to the rate of interest fixed for the year of its construction *plus* an addition for house or property tax payable by Government and for maintenance and repairs, or

(ii) 6 per cent. of the capital cost, whichever is less.

The rent liability of a Government servant is further limited to 10 per cent. of his emoluments. This, in general, is the reason for the low percentage of the surplus of actual realisations over maintenance charges, on the capital cost of Government residential buildings. A special feature at Simla and New Delhi is that the bulk of the residences are occupied only during a part of the year.

24. The financial results for 1936-37 of the administration of residential buildings in New Delhi, Simla and other areas are summarised below :—

A.—BUILDINGS.

(Figures in thousands of rupees.)

	New Delhi.		Simla.	
	1936-37.	Corresponding figures for 1935-36.	1936-37.	Corresponding figures for 1935-36.
(1) Capital Cost including cost of site	2,44,58	2,25,60	74,54	74,20
2) Total standard rents	13,03	12,27	4,46	4,40
(3) Actual realisations	6,70	5,91	1,88	1,85
(4) Actual cost of maintenance	4,52	4,40	2,16	1,98
(5) Net receipts	2,18	1,51	—28	—13
(6) Percentage of (5) to (1)	0.89	0.67	—0.37	—0.16
(7) Percentage of (3) to (2)	51	48	42	42
(8) Percentage of actual cost of maintenance to estimates	83.5	98	98	85

The above statement excludes the residence of His Excellency the Commander-in-Chief and the quarters of the Manager, Government of India Press which are occupied free of rent and in the case of Simla includes the furniture in respect of hostels and quarters for orthodox members of the Legislature.

New Delhi.—The increase in capital cost as compared with the previous year is mainly due to the addition of 21 officers' houses, 80 unorthodox and 28 orthodox clerks' quarters.

The general question of pooling the rents of residential buildings in New Delhi referred to in the review for 1935-36 is still under the consideration of the Government of India.

Simla.—The increase in the cost of maintenance compared with the previous year is due to expenditure on special repairs to buildings. The actual realisations fall short of the total standard rents partly because a number of houses are occupied free of rent under the rules in the Simla Allowance Code.

B.—FURNITURE.

(Figures in thousands of rupees.)

	Simla.		New Delhi.	
	1936-37.	Corresponding totals for 1935-36.	1936-37.	Corresponding totals for 1935-36.
(1) Capital Cost (a)	3.88	3.87	(b)10.44	(b)10.00
(2) Actual receipts	28	29	54	55
(3) Actual cost of maintenance	17	18	1.57	76
(4) Net receipts	11	11	—1.03	—21
(5) Percentage of (4) to (1)	2.8	2.9	—9.87	—2.1

(a) Exclusive of furniture in the residence of His Excellency the Commander-in-Chief supplied free of rent.

(b) Exclusive of the value of furniture kept in godowns.

The increase in the capital cost of furniture in New Delhi as compared with the previous year was due to the supply of furniture to the newly constructed quarters. The increase in the actual cost of maintenance was due to the replacements made during the year.

C.—OTHER AREAS.

(Figures in thousands of rupees.)

Area.	Capital value including cost of site, if known.	Standard rents.	Actual realisations.	Actual cost of maintenance.	Net receipts.	Percentage of (6) to (2)
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Delhi	22.36	1.26	61	86	—25	—1.12
Dehra Dun	20.06	1.06	43	17	26	1.29

The areas in which the capital cost of buildings is less than Rs. 20 lakhs have been excluded from the above statement. The statement relates to buildings in Class I, i.e., residences from which an adequate return is expected.

The reduction in capital cost in respect of Delhi as compared with the previous year is due to the transfer of 2 buildings to the Delhi University. The increase in the cost of maintenance in this area was due to special repairs to buildings.

CHAPTER III.—GENERAL REVIEW OF THE RESULTS OF AUDIT.

25. *Review of demands for grants.*—Eighty-six original demands for grants (excluding those for Posts and Telegraphs and Railways) were moved in the Legislative Assembly and their total amount, Rs. 26,22,01,000 was voted by that body with two nominal reductions of Rs. 100 each and three other reductions aggregating Rs. 33,43,098 as detailed in paragraph 26 below. The total demand was less than that for 1935-36 by nearly 3 crores, the principal variations being a decrease of 5,74 lakhs under "99-Loans and Advances bearing interest" and an increase of 1,62 lakhs under "76-B.—Miscellaneous adjustments between the Central and Provincial Governments." Subsequently, supplementary demands for Rs. 55,63,000 (including one new token Demand for Rs. 1,000) were moved in and voted by the Legislative Assembly during the course of the year.

26. *Reductions made by the Legislature in Demands for Grants.*—There were altogether five reductions made by the Legislative Assembly in the original demands for grants, as mentioned above, viz., two nominal reductions of Rs. 100 each in demands Nos. 31.—Foreign and Political Department and 32.—Home Department and three other reductions of Rs. 1,48,999, Rs. 4,24,999 and Rs. 27,69,100 in demands Nos. 28.—Executive Council, 39.—Defence Department and 79.—Baluchistan respectively. No reductions were made by the Assembly in the Supplementary Demands presented to it.

27. *Restoration by His Excellency the Governor-General.*—The reductions of Rs. 1,48,999, Rs. 4,24,999 and Rs. 27,69,100 made in the original demands Nos. 28, 39 and 79 by which a balance of Re. 1 only was left under the respective demands, were restored by the Governor-General in Council under Section 67-A(7) of the old Government of India Act.

28. *Supplementary grants during the year.*—Twenty-nine supplementary demands for grants aggregating Rs. 55,63,000 were moved and voted by the Legislative Assembly on two occasions, viz., 18 in January, 1937 for Rs. 22,01,000 and 11 in March, 1937 for Rs. 33,62,000. The details of these will be found in the relevant appropriation accounts.

29. *General results of appropriation audit.*—The following statement compares the total grants or appropriations for 1936-37 with the total disbursements.

	(In thousands of rupees.)		
	Revenue and Capital Expenditure.	Loans and Advances.	Total.
Voted.			
(1) Original grants—			
(a) Voted by the Assembly (net)	19,88,98	5,99,60	25,88,58
(b) Certified by His Excellency the Governor General	33,43	..	33,43
(2) Supplementary grants voted by the Legislative Assembly	48,93	6,70	55,63
(3) Authorised by His Excellency the Governor General	..	..	..
(4) Net aggregate grants	20,71,34	6,06,30	26,77,64
(5) Aggregate disbursements	20,28,73	2,98,12	23,26,85
(6) Less (—) or more (+) than granted	—42,61	—3,08,18	—3,50,79
(7) Percentage of (6) to (4)	2.06	50.83	13.10

(In thousands of rupees.)

	Revenue and Capital Expenditure.	Loans and Advances.	Total.
<i>Non-voted.</i>			
(1) Original appropriations (net) .	24,49,20	..	24,49,20
(2) Additional appropriations, re-appropriations and surrenders sanctioned by the Finance Department (net)	1,06,08	..	1,06,08
(3) Net aggregate appropriations .	25,55,28	..	25,55,28
(4) Aggregate disbursements .	25,56,08	..	25,56,08
(5) Less (—) or more (+) than appropriated	+80	..	+80
(6) Percentage of (5) to (3) . . .	.03	..	.03

No authority is competent to reduce a grant voted by the Legislative Assembly. In the case of non-voted appropriations the Finance Department is competent to sanction reductions of, or additions to the appropriations, and for this reason separate statistics are not exhibited above of additional appropriations, reappropriations and surrenders respectively for non-voted items.

30. *Savings on voted grants.*—Savings occurred in 70 out of 87 voted grants. A list of more important cases is given below. No supplementary grant was voted in these cases except under grants Nos. 59.—Agriculture and 77—Refunds.

Grants Nos. 63B, 69B, 88, 89, 93, 95 and 96A have not been mentioned in the list, as the percentages of savings therein give no indication of the control or accuracy of budgeting, and the grants represent token votes to record either *minus* or *nil* expenditure.

No. and name of Grant.	Grant.	Expenditure.	Savings.	Percent- age of savings.
(1)	(2) Rs.	(3) Rs.	(4) Rs.	(5)
28.—Executive Council	1,49,000	1,21,155	27,845	19
Mainly due to change in personnel.				
59.—Agriculture	30,43,000	20,20,037	10,22,963	32
Mainly due to non-payment of sugar excise revenue to Provinces for the development of the Sugar Industry for non-submission of their schemes.				
79.—Baluchistan	66,31,000	56,08,284	10,22,716	15
Mainly due to early completion of salvage work and postponement of reconstruction of Quetta.				
80.—Delhi	65,89,000	54,22,597	11,66,403	18
Provisions for Kilokri Pumping Station and for the scheme for removal of refuse of Delhi City were only partially utilised.				
94.—Capital Outlay on Vizagapatam Harbour	9,93,000	2,07,673	7,85,327	79
Mainly due to the postponement of works, late delivery of English stores and write back of depreciation on Plant.				
99.—Loans and Advances bearing interest	5,26,45,000	2,16,45,127	3,09,99,873	59

31. *Savings on non-voted appropriations.*—The term 'appropriations' is used here to denote the total group of non-voted appropriations for a subject, corresponding to a 'grant' in the case of voted expenditure. Savings occurred in 50 out of 77 non-voted appropriations. The largest percentages of savings to final appropriations were 23 in Grant No. 25—Interest on Ordinary Debt etc., 27 in Grant No. 68—Joint Stock Companies and 26 in Grant No. 96—Commuted value of Pensions.

Savings in non-voted appropriations are generally on a smaller scale than in the voted grants, as in the former case the saving is reckoned on the final appropriation which, as indicated in paragraph 29 may be smaller than the original appropriation in cases where savings have been surrendered to and accepted by the Finance Department, while the savings in voted grants are compared with the original *plus* supplementary grants as voted by the Assembly even though definite amounts might have been accepted as surrenders by the Finance Department during the course of the financial year.

32. *Statistics of savings or excesses on the entire voted grants and non-voted appropriations as compared with previous years.*—The statement below shows how the savings and excesses in respect of the entire grants and appropriations in 1936-37 taken together compare with those in previous years.

Revenue and Capital Expenditure.				Disbursements of Loans and Advances.			
	Final appropria- tions and grants.	Savings or excesses.	Percent- age of appropria- net sa- vings, or excesses.	Final appropria- tions and grants.	Savings or excesses.	Percent- age of net sa- vings, or excesses.	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	
<i>Non-voted.</i>							
1932-33	27,80,60	—8,70	—0·31	..	..	..
1933-34	24,72,59	—65,45	—2·65	..	..	..
1934-35	26,17,03	—11,37	—·43	..	..	..
1935-36	31,36,66	+47	+·01	..	..	..
1936-37	25,55,28	+80	+·03	..	..	..
<i>Voted.</i>							
1932-33	18,65,95	—1,42,52	—7·64	13,37,65	—4,96,73	—37·13	
1933-34	18,13,95	—62,19	—3·43	7,69,87	—1,79,16	—23·27	
1934-35	20,18,76	+1,17,58	+5·82	9,04,01	—4,45,13	—49·23	
1935-36	21,65,42	—1,09,00	—5·03	11,82,90	—1,03,74	—8·77	
1936-37	20,71,34	—42,61	—2·06	6,06,30	—3,08,18	—50·83	
<i>Voted and Non-voted.</i>							
1932-33	46,46,55	—1,51,22	—3·25	13,37,65	—4,96,73	—37·13	
1933-34	42,86,54	—1,27,64	—2·98	7,69,87	—1,79,16	—23·27	
1934-35	46,35,79	+1,06,21	+2·29	9,04,01	—4,45,13	—49·23	
1935-36	43,01,08	—1,03,58	—2·40	11,82,90	—1,03,74	—8·77	
1936-37	46,26,62	—42,81	—0·92	15,12,60	—4,11,91	—27·00	

33. The percentage of excess in the non-voted section this year is about three times greater than that of the last year. Grant No. 22—Irrigation, etc. and the appropriation "Political" have chiefly contributed to this increased excess. In the former case, no provision was made in the Budget Estimates, and the portion of loan pertaining to Nasirabad section (Baluchistan) of the Lloyd Barrage and Canals Construction Project was taken over by the Government of India after the approval of the Budget Estimates. In the latter case, the excess was due to expenditure in connection with the expedition to Wa States the adjustment of which was decided on after the close of the year. If these excesses were eliminated, the variation would be converted to a saving of 17,25, *i.e.*, .68 per cent. of the final appropriation, which is slightly greater than the results of the last year after eliminating the unusual excess of that year.

Appreciably large voted savings and excesses occurred in the individual appropriation accounts of some of the grants with the result that they counter-balanced each other to a great extent. Thus the prominent excesses under Grants Nos. 22 and 76-B nearly neutralised the savings under Grants Nos. 59, 73, 79 and 94. Consequently, the percentage of the resultant net saving in the voted section of the total Revenue and Capital expenditure has considerably gone down this year and indicates an improvement over the results of the previous four years. For the reasons explained in paragraphs 34 and 30 the excesses under Grants Nos. 22, 76B and 90 and the saving under Grant No. 59 occurred under special circumstances. Excluding these excesses and savings, the result is a saving of 65,67, *i.e.*, 3.17 per cent. of the final grant, which also compares favourably with the results of the previous years. The percentage of savings under Loans and Advances is, on the other hand, the highest within recent years and contributes largely to the total voted savings of the year. The improvement noticed last year in this group received a set back this year, the control of Grant No. 99 being very difficult.

34. *Excesses over voted grants.*—The following statement shows the excesses over individual voted grants requiring excess grants to be voted by the Legislative Assembly, with reasons, where necessary, for the excess in each case :—

Serial No. and name of Grant.	Original and Supplement- ary Grant.	Actual expendi- ture.	Excess.
(1)	(2)	(3)	(4)
	Rs.	Rs.	Rs.
(1) 18.—Salt	64,08,000	64,17,127	9,127

Larger production of salt than anticipated.

(2) 22.—Irrigation, Navigation, Embankment and Drainage Works—Charged to Re- venue	4,07,000	12,03,486	7,96,486
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Payment to the Government of Sind towards the working expenses of the Nasirabad Section of the Lloyd Barrage and Canals Construction Scheme (Khirthar Branch), which was decided upon after the close of the year.

(3) 32.—Home Department	7,92,900	7,98,368	5,468
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Due mainly to unforeseen charges for the passages of certain officers and installation of telephones for two additional officers and extra postage on printed reviews.

(4) 41.—Central Board of Revenue	2,08,000	2,11,145	3,145
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Serial No. and name of Grant.	Original and Supplement- ary Grant.	Actual expendi- ture.	Excess.
(1)	(2)	(3)	(4)
	Rs.	Rs.	Rs.
(5) 42.—Payments to Provincial Governments on account of administration of Agency subjects	1,56,000	1,58,755	2,755
Due to the employment of extra establishment in Sind Secretariat.			
(6) 45.—Police	1,81,000	1,83,737	2,737
Additional funds to meet the cost of police staff sanctioned for the maintenance of law and order at the Shipping Office, Bombay, were obtained, through misunderstanding, under the Provincial Estimates.			
(7) 46.—Ports and Pilotage	14,66,000	14,70,229	4,229
Acquisition of land for the new Mercantile Marine Department building at Calcutta.			
(8) 51.—Botanical Survey	1,29,000	1,32,665	3,665
Due to repatriation of all coolies from Burma owing to the closing down of the Cinchona Plantations.			
(9) 52.—Zoological Survey	95,000	95,135	135
Excess small.			
(10) 54.—Mines	1,27,000	1,33,762	6,762
Due to unforeseen officiating promotions, cost of passages, more touring and increased expenditure on examinations.			
(11) 65.—Census	1,000	1,886	886
Due to the adjustment of a leave salary.			
(12) 75.—Stationery and Printing	37,55,000	37,97,311	42,311
More expenditure on purchase in India of Stationery stores.			
(13) 76-B.—Miscellaneous adjustments between the Central and Provincial Governments.	3,65,14,000	3,89,31,399	24,17,399
More payment to the Governments of Bengal, Bihar and Assam on account of Jute Export Duty.			
(14) 77.—Refunds	1,49,00,000	1,49,99,660	99,660
More refunds of customs duty.			
(15) 81.—Ajmer-Merwara	16,22,000	16,22,027	27
Excess small.			
(16) 82.—Andamans and Nicobar Islands	26,76,000	27,04,986	28,986
Mainly due to the write off of the cost of unserviceable stores and unanticipated debit on account of a difference in issue rates for supply of Commissariat Stores to other Departments.			
(17) 90.—Irrigation Works—not charged to Revenue	1,000	1,15,801	1,14,801
Adjustment of the outstanding debt taken over by the Government of India in respect of the Nasirabad Section of the Lloyd Barrage and Canals Construction Scheme.			
(18) 98.—Interest free Advances	79,85,000	81,66,656	1,81,656
More charges under civil advances and additional charges for the destruction of nickel			

35. *Excesses over non-voted appropriations.*—The following statement shows the excesses over individual non-voted appropriations, which require the sanction of the Finance Department of the Government of India :—

Serial No. and Name of Grant or Appropriation.	Original and Supplement-ary appropriation.	Actual expenditure.	Excess.
(1)	(2)	(3)	(4)
	Rs.	Rs.	Rs.
(1) 22.—Irrigation etc.—charged to Revenue .	2,90,600	7,97,526	5,06,926
Represents interest on Capital Outlay on the Nasirabad Section of the Lloyd Barrage and Canals construction scheme taken over by Government of India.			
(2) 27.—Staff, Household and Allowances of the Governor General	10,51,833	10,90,569	38,736
Expenditure on His Excellency the Viceroy's tour to Burma about the close of the year.			
(3) 46.—Ports and Pilotage	8,78,230	8,80,811	2,581
Pay for March 1937 and advance leave-salary drawn by an officer of the Rangoon District to whom leave was sanctioned late in March.			
(4) 67.—Emigration—External	48,504	51,406	2,902
Expenditure on leave salary and transit pay of Agent General and transfer travelling expenses of the new Secretary in South Africa.			
(5) 83.—Rajputana	6,65,210	6,68,251	3,041
Unanticipated book debits for refund of customs duty on military stores supplied to the police and other irregular forces in the Indian States.			
(6) 85.—Hyderabad	5,80,283	5,85,801	5,518
Debits on account of military stores raised by the Military Department at the close of the year.			
(7) Political	1,25,30,086	1,38,28,232	12,98,146

Due to expenditure in connection with the expedition to Wa States, the adjustment of which was decided on after the close of the year.

In seventeen other cases, as noted below, the excesses are small and call for no comment—(1) 19.—Opium (Rs. 97), (2) 20.—Stamps (Rs. 200), (3) 28.—Executive Council (Rs. 955), (4) 31.—Foreign and Political Department (Rs. 316), (5) 36.—Finance Department (Rs. 73), (6) 39.—Defence Department (Rs. 453), (7) 40.—Department of Industries and Labour (Rs. 46), (8) 42.—Payments to Provincial Governments on account of administration of agency subject (Rs. 102), (9) 52.—Zoological Survey (Rs. 39), (10) 57.—Medical Services (Rs. 773), (11) 60.—Imperial Council of Agricultural Research Department (Rs. 326), (12) 63.—Aviation (Rs. 9), (13) 66.—Emigration—Internal (Rs. 77), (14) 71.—Currency (Rs. 431), (15) 75.—Stationery and Printing (Rs. 264), (16) 76-A.—Expenditure on Retrenched Personnel charged to Revenue (Rs. 7), and (17) 82.—Andamans and Nicobar Islands (Rs. 891).

36. *Excesses over voted grants and non-voted appropriations compared with previous years.*—The following table shows the number of cases in which

past five years, as well as the total amount of these excesses, under ordinary expenditure (revenue and capital combined) and loans and advances respectively—

	Voted.	Revenue and Capital Expenditure.		Disbursements of Loans and Advances.	
		Number.	Rs. 000	Number.	Rs. 000
1932-33	11	27,83	..	..
1933-34	8	1,47,96	..	..
1934-35	24	1,77,74	1	8
1935-36	12	8,77	1	2,70
1936-37	17	35,38	1	1,82
<i>Non-voted.</i>					
1932-33	26	22,64	..	..
1933-34	16	1,35	..	..
1934-35	21	13,93	..	..
1935-36	25	19,70	..	..
1936-37	24	18,63	..	..

37. The principal grants contributing to the excesses in 1936-37 are shown in paragraphs 34 and 35 above.

The following grants or appropriations contributed respectively 94 and 97 per cent. of the voted and non-voted excess of 1936-37.

Voted Grants.	Rs. 000
Revenue and Capital Expenditure—	
22.—Irrigation, Navigation, Embankment and Drainage Works—	
charged to Revenue	7,96
76-B.—Miscellaneous adjustments between the Central and Provincial Governments	24,17
90.—Irrigation Works—not charged to Revenue	1,15
Loans and Advances—	
98.—Interest free Advances	1,82
<i>Non-voted appropriations.</i>	
Revenue and Capital Expenditure—	
22.—Irrigation, Navigation, Embankment and Drainage Works—	
charged to Revenue	5,07
Political	12,98

The excess under the Capital and Revenue heads in the voted section comes to 35,38 which is greater than that of the last year but less than the figures for 1933-34 and 1934-35. The excesses under the first three Grants shown above occurred under special circumstances. If these three items are eliminated, the excess is reduced to 2,10 which is the lowest within recent years. The excess of 1,82 has occurred under Loans and Advances against the corresponding excesses of 2,70 and 8 for the last two years. No voted excess occurred under 'Commuted value of Pensions' during the year under report but the excess under "Refunds" was 1,00. The number of excesses in the voted section is 18 against 13 in the previous year and 25 in 1934-35. The number of excesses in the non-voted section is slightly lower than that of previous year.

38. *Review of Works Expenditure.*—In the course of their examination

in the provision for major works. Accordingly, the 'Works expenditure' included in the different Grants, such as, Civil Works, Civil Aviation, etc., in the year under report, has been subjected to a special review as in the last year (*vide* Appendix VII to the last Report of the Public Accounts Committee). It has been observed that considerable savings also occurred in the year under review and were generally due to abandonment of projects, delay in starting or postponement of works, changes in design, delay in land acquisition, etc. Special mention has been made in the 'Notes' below the Appropriation Accounts where there has been a considerable variation under a sub-head dealing with expenditure on works or of the nature of works.

A table is appended below on the lines of Appendix VII mentioned above, showing the variations of expenditure on Major Works from the final budget provision under several sub-heads and Grants. It will be seen therefrom that there is a net saving amounting to 37·18 per cent. of the budget provision for such works, as compared with 30·44 per cent. in the previous year. Considerable savings have occurred under 63-B.—Civil Aviation, 73—Civil Works, 79—Baluchistan, 94—Vizagapatam Harbour and 97—Delhi Capital Outlay.

Consolidated statement of Expenditure on Major Works, 1936-37.

(Figures in thousands of rupees).

Demand.	Sub-heads.	Budget provision (including supplementary demand & non-voted appropriation.	Actual expenditure.	Savings.	Excesses.
22.—Irrigation, etc.	C. 3 (1) (1)	18	50	..	32
63-B.—Civil Aviation	A. 1(1)	39,32	19,03	20,29	..
	B	2,99	32	2,67	..
73.—Civil Works	A. 1(1)	8,74	7,53	1,21	..
	A. 2(1)	2,30	1,39	91	..
	A. 3 (1) <i>Non-voted</i>	56	55	1	..
	A. 3(1) Voted	1,39	1,29	10	..
	B. 2(1)	4	5	..	1
	B. 3(1)	..	1,80	..	1,80
Political	J. 1(1) <i>Non-voted</i>	37	33	4	..
Frontier Watch & Ward	C. 2 <i>Non-voted</i>	7,11	6,68	43	..
	C. 3 <i>Non-voted</i>	1,39	1,39	..	..
	C. 4 <i>Non-voted</i>	3,28	3,27	1	..
79.—Baluchistan—Account XII-A	B. 1	1,68	1,53	15	..
	B. 5	26	25	1	..
	D.	34	34	..	..
80.—Delhi	F. 1	5,00	..	5,00	..
	F. 2	13,09	6,00	7,09	..
92-A.—Capital Outlay on Agriculture	A. 2	5,87	5,63	24	..
94.—Vizagapatam Harbour	C	70	3,63	..	2,93
	D	20	74	..	54
	E	7,40	—1,12	8,52	..
97.—Delhi Capital Outlay	A. 4(1)	7,52	7,40	12	..
	A. 5(1)	5,39	89	4,50	..
	A. 6	..	12	..	12
	A. 7	..	4	..	4
	A. 10	4,05	3,91	14	..
	A. 11	..	32	..	32
	A. 12	1,32	1,69	..	37
Total		1,20,90	76,00	51,44	6,45

39. *Savings under pay of officers and pay of establishments.*—As in previous years, explanations for savings in the original appropriations relating to pay of officers and pay of establishments have been omitted from the appropriation accounts in many cases when they are due to changes of personnel, to posts not having been filled or to the part utilisation or non-utilisation of the provision for leave salary.

40. *Loss or Gain by Exchange.*—In accordance with the practice of previous years, no explanation of the loss or gain by exchange has, in general been recorded in the appropriation accounts. This sub-head is required only when the rate of exchange departs from 1s. 6d. the rupee; and as the rate of exchange is difficult to forecast in advance, no original provision is usually made against the sub-head. Actually the average rate for the year was 1s. 6·1d. per rupee; so that in general there has been a small gain by exchange, shown in the accounts as a *minus* figure of expenditure against this sub-head in the accounts of the several grants.

41. *General comments on the accuracy of budgeting.*—The Legislative Assembly and the Public Accounts Committee having offered certain criticisms in connection with Supplementary Grants, the Government of India issued instructions in October, 1935 to strengthen the machinery of financial control (*vide* Appendix VIII to the Public Accounts Committee's Report on the accounts of 1934-35). *Inter alia* these instructions enjoined that the original estimates should be framed with the utmost foresight, that endeavour should be made to meet probable excesses either from normal savings, special economy or judicious postponement of expenditure, and that Supplementary Grants should be applied for only if these resources failed. The following table will be found interesting in this connection as affording a general indication of the closeness of original estimating in recent years. It relates to expenditure on revenue and capital accounts under all grants (voted) and appropriations (non-voted) taken together and disbursements for loans and advances respectively.

Percentages of savings (—) or excesses (+) for a series of years compared with original grant or appropriation.

Years.	Revenue and Capital Expenditure.		Loans and Advances.
	Voted	Non-voted	
1932-33	—2·23	—2·19	(Voted only.) —37·13
1933-34	+12·09	—13·9	—2·02
1934-35	+28·14	+3·09	—48·9
1935-36	+18·33	+2·95	—7·83
1936-37	+0·31	+4·36	—50·28

As a result of Supplementary grants having been subsequently voted by the Legislature (in respect of voted items) and additional appropriations and surrenders having been sanctioned and accepted by the Finance Department (in respect of non-voted items) during the course of the year, the percentages of variations to the final voted grants or non-voted allotments were as shown below :—

Years.	Revenue and Capital Expenditure.		Loans and Advances.
	Voted.	Non-voted	(Voted only.)
1932-33	—7·64	—0·31	—37·13
1933-34	—3·43	—2·65	—23·27
1934-35	+5·82	—0·43	—49·23
1935-36	—5·03	+0·01	—8·77

The amount of supplementary grants voted by the Legislature during the course of the year represents 2·1 per cent. of the original grant, as against 15·1 per cent. during 1935-36, while the amount of additional allotment sanctioned by the Finance Department represents 4·3 per cent. of the original non-voted appropriation, as against 2·9 per cent. during 1935-36.

Control over expenditure.

42. The year under review is the first one, the results of which may be considered with full reference to the instructions contained in the Government of India, Finance Department circular memorandum of October 1935, cited in paragraph 41 above. These instructions were further elucidated by the Finance Secretary in his circular demi-official letter of March 1937 (Appendix V to the Public Accounts Committee's Report on the Accounts of 1935-36). Broadly speaking, the results of the year, both under-budgeting and control, may be regarded as somewhat better than those of previous years, though there is apparently room for further improvement.

As in previous years, the variations under individual sub-heads in the several appropriation accounts were due to diverse causes, such as, casualties, unforeseen leave, passages, etc., over which controlling and disbursing authorities apparently had comparatively little control. Instances of non-receipt of expected debits, receipts of unexpected debits, late provision of funds, late receipt of information about additional grants, reappropriations in the wrong direction, etc., resulting in savings or excesses, as the case might be, also came to notice. The results of the review of 'Works expenditure' included in the different grants and appropriations show that there was not only a departure from the original programme, but an indication of a certain optimism in estimating.

43. *Unnecessary Supplementary Grants.*—In accordance with the undertaking given by the Auditor General to the Public Accounts Committee of 1935, the number of cases in which supplementary demands presented to the Legislative Assembly proved to be unnecessary in the last five years is shown below :—

Year.	No. of cases.
1932-33	6
1933-34	6
1934-35	7
1935-36	3
1936-37	1

The above figures show a progressive improvement. The grant concerned in 1936-37 was 16 Customs, where there was an ultimate saving of Rs. 1,35,902 which was more than the supplementary grant of Rs. 69,000 voted by the Assembly. It appears that the instructions in this regard conveyed in Government of India, Finance Department Circular Memorandum dated the 9th October, 1935 were not strictly followed in this case.

The supplementary grants of Rs. 80,000, Rs. 1,71,000 and Rs. 10,72,000 obtained for Grants No. 30—Legislative Assembly and Legislative Assembly Department, No. 72—Mint and No. 74—Superannuation Allowances and

pensions were also found to be in excess of requirements as the ultimate savings under these heads were Rs. 41,141, Rs. 98,981 and Rs. 5,15,165 respectively. In none of these three cases was the expenditure considered to have been on a new service not contemplated in the budget.

44. *Unnecessary Supplementary non-voted appropriations.*—The following are instances where supplementary appropriations obtained during the year proved ultimately to be unnecessary :—

No. and name of Grant or Appropriation.	Amount of Supplement- ary appro- priation.	Final savings in the Ap- propriation.
	Rs.	Rs.
68.—Joint Stock Companies	90	1,939
76.—Miscellaneous	16,729	23,169
86.—Expenditure in England—Secretary of State for India.	5,000	24,446

45. *Surrender of voted savings.*—The following table shows (a) the percentages of the total voted amounts surrendered by the Controlling Officer and accepted by the Finance Department to the total actual savings in all the voted grants and (b) the corresponding percentage which the final unsurrendered savings bear to the grants :—

Year.	Revenue and Capital Expenditure.		Loans and Advances.	
(1)	(2)	(3)	(4)	(5)
	(a)	(b)	(a)	(b)
1932-33	85	1.67	60	14.96
1933-34	80	2.67	..	23.27
1934-35	75	1.10	60	21.24
1935-36	59	2.56	74	2.54
1936-37	67.15	1.64	69.57	15.56

The figures under columns (a) and (b) in the section for Revenue and Capital expenditure indicate an improvement over the results of 1935-36 but not over those of 1934-35.

The figures relating to Loans and Advances cover Grants Nos. 98 and 99. The control of Grant No. 99 is admittedly difficult. In this section there is a deterioration in control as compared with the last year but there is an improvement over the results of 1934-35.

In connection with the surrender of unnecessary funds, it was laid down by the Government of India, Finance Department in October 1935 that no savings should be held in reserve for possible future excesses but that they should be surrendered to the Finance Department immediately they are foreseen without waiting till the end of the year. The following list shows the cases of surrenders offered and accepted by the Finance Department before

the last quarter of the year. This indicates that there has been only a slight improvement over the results of the previous year, as shown in paragraph 57 of the Audit Report, 1937 :—

Serial No. and Name of Grant.	Amount.	When surrendered and accepted by the Finance Department.
	Rs.	
1. 20—Stamps	782	December 1936.
2. 21—Forests	2,000	December 1936.
3. 27—Staff, Household, etc.	26,000	August 1936.
4. 39—Defence Department	11,661	October 1936.
5. 42—Payments to Provincial Governments	100	December 1936.
6. 45—Police	300	December 1936.
7. 49—Meteorology	34,000	July 1936.
8. 55—Other Scientific Departments	230	October 1936.
9. 63—Civil Aviation	16,000	November 1936.
10. 67—Emigration External	360	June 1936.
11. 69—Miscellaneous Departments	502	November 1936.
12. 71—Currency	288	December 1936.
13. 85—Hyderabad	{ 22,000 3,500	July 1936.
		December 1936.

46. *General conclusions regarding control over expenditure.*—(i) In the case of a non-voted appropriation, budget provision is augmented or reduced by the allotment of additional appropriation or by the acceptance of surrenders by the Finance Department. The percentage of final savings to the final modified appropriations is, therefore, an index of the standard of control. This year there were four cases in which the final savings were more than 10 per cent. of the final modified appropriations against two cases in 1935-36 and six in 1934-35.

(ii) Excesses over voted grants and non-voted appropriations are another index of control, as supplementary grants or appropriations should have been obtained in time to cover the same. In the year under review, the number of such excesses is 18 (voted) and 24 (non-voted) against 13 (voted) and 25 (non-voted) in 1935-36 and 25 (voted) and 21 (non-voted) in 1934-35. As explained in paragraph 37, the total of the figures for excesses in the voted section would be the lowest within recent years, if certain special items were eliminated. On the same basis the amount of the non-voted excess would compare favourably with that of the previous years.

(iii) There was one case (out of 28) in which supplementary grant obtained during the year became unnecessary as compared with 3 (out of 37) in the last year and 7 (out of 45) in 1934-35 (see paragraph 43).

(iv) The statistics (*vide* paragraph 45) of percentages of savings in grants for Revenue and Capital expenditure which were offered for surrender and accepted and percentages of final unsurrendered savings show an improvement over the results of the last year, though not so over those of 1934-35. The same statistics in respect of grants for Loans and Advances indicate a deterioration from the results of the last year.

From the above particulars it may be stated generally that on the whole there has been no deterioration in the control over expenditure as compared with the results of the last year.

47. *Secret Service Expenditure.*—The accounts of expenditure treated under orders of Government as on Secret Service are not subject to scrutiny by audit authorities, and administrative officers furnish an annual certificate of check to the Audit Officer in a prescribed form. All the audit certificates, for the year under report, as required by the rules, were duly received and accepted as in order by the Audit Officers concerned. Any excess over, or reduction of, the budget allotment for Secret Service Expenditure requires the sanction of the Finance Department. A few instances came to notice in which the sanction of that authority was not obtained but the total net excess involved was less than Rs. 1,000.

48. *Accounts of funds created from revenue surpluses.*—In compliance with the desire expressed in paragraph 24 of the proceedings of the Public Accounts Committee of August 1935, a progressive account of the payments from the funds created from the revenue surpluses is given below :—

Serial No.	Name of the fund and the year of surplus.	Receipts.		Expenditure.		Balance at the end of 1936-37.
		During 1936-37. (3) Rs.	To end of 1936-37. (4) Rs.	During 1936-37. (5) Rs.	To end of 1936-37. (6) Rs.	
(1)	(2)					(7) Rs.
1	Fund for the development of civil aviation (1934-35) . . .	...	92,57,000	*22,21,067	35,43,850	57,13,141
2	Fund for the development of broadcasting (1934-35) . . .	20,00,000	40,00,000	*1,39,424	5,32,712	34,67,288
3	Fund for reconstruction of Earthquake damages—Bihar (1933-34) . . .	739	†2,71,83,312	†1,00,42,923	2,71,83,312	...
4	Fund for economic development and improvement of rural areas (1934-35) . . .	...	2,81,60,409	†60,53,784	1,54,76,774	1,26,83,635
5	Fund for special Frontier expenditure including development (1934-35) . . .	§6,16,250	36,16,250	*3,14,182	3,14,182	33,02,068
6.	Fund for Sind and Orissa buildings 1935-36 . . .					
	Sind . . . . .	...	17,50,000	*85,080	1,29,496	16,20,504
	Orissa . . . . .	..	27,50,000	*1,39,062	3,23,995	24,26,005
	Total Sind and Orissa . . .	...	45,00,000	2,24,142	4,53,491	40,46,509
7.	Revenue Reserve Fund (1935-36) . . . . .	...	1,84,09,026	..	..	1,84,09,026

* The expenditure met from the Funds has been duly audited.

† Consists of debit of Rs. 238 appearing in the High Commissioner's Account and Rs. 1,00,42,685 transferred to the Governments of Bengal and Bihar, in complete discharge of all the valid liabilities undertaken by the Government of India in connection with the Bihar Earthquake of 1934.

‡ The amount has been distributed as under :—

	Rs.
To Provinces	8,37,443
„ Imperial Council of Agricultural Research	21,36,476
„ Indian Research Fund Association	10,00,000
Transferred to Fund shown under Serial No. 2	20,00,000
To Areas and Departments under the Central Government	79,865
	<hr/> 60,53,784

Local Audit and Inspection.

49. During 1936-37, the accounts of thirty Civil offices and sixteen Public Works Divisions were test-audited locally by the Outside Audit Department of the Accountant General, Central Revenues, and grants-in-aid to local bodies were audited in the course of the audit of their respective accounts. The accounts of ninety-nine Civil and Public Works offices were test-audited locally through the agency of other Audit officers. The general state of the accounts of the offices inspected was found to be satisfactory except in certain cases in the North West Frontier Province, which have been dealt with under Important Comments, in the appropriation accounts of 'Political' and 'Frontier Watch and Ward' respectively.

50. *Grants-in-aid to the New Delhi Municipality and the maintenance of its accounts.*—In paragraph 64 of the last Audit Report mention was made of the measures taken to improve the state of accounts and the budgeting system of this Municipal Committee. As a result, the position has since appreciably improved. The question of placing the accounts of the Commercial undertakings, such as the Electrical Power House and the Water Supply installation, on a proper commercial basis is, however, still under consideration.

51. *Audit of Customs Revenue.*—The test-examination of the receipts of customs revenue during the year 1936-37 was carried out with satisfactory results by the maritime Accountants General concerned. Revisions of classification and assessment with recurring financial results were, as usual, the main feature of the test-audit activity. In addition, various suggestions made by audit for better protection against losses or leakages of revenue have been adopted by the Custom Houses. The items noticed and set right in audit being generally of technical importance, there is no case of particular interest to bring to the notice of the Public Accounts Committee.

52. *Store Accounts.*—The appropriation accounts of the grants or appropriations covering appreciable expenditure on the purchase of stores have been supplemented by store accounts showing the transactions of the year. Such store accounts will be found under grants No. 18—Salt, No. 48—Survey of India, No. 51—Botanical Survey, No. 58—Public Health (vaccines, sera, etc., at the Central Research Institute, Kasauli), No. 59—Agriculture, No. 72—Mint, No. 73—Civil Works and No. 82—Andaman and Nicobar Islands. They also contain, where possible, a review on the stores position. Store accounts involving small transactions have not been printed, but certificates of audit of such accounts have been recorded under the grants concerned. Comments on the stores position of commercial undertakings will be found in Chapter III of the Commercial Appendix to this volume.

CHAPTER IV.—POINTS OUTSTANDING FROM PREVIOUS REPORT.

53. The Finance Department of the Government of India will presumably as usual, present to the Committee on Public Accounts a statement showing the action taken or proposed to be taken on various outstanding points raised by previous committees.

There are no important outstanding points which, from an audit point of view, merit special mention in this chapter.

PART II.

Appropriation Accounts of sums expended in the year ended 31st March 1937, compared with the sums granted by the Legislature in respect of voted Expenditure and those appropriated by the Finance Department in the case of non-voted Expenditure.

NOTES.

1. (a) In the Accounts and in the Statements of expenditure on important new works—

“O” stands for original grant or appropriation and appears in column 1 only when a figure is shown against it, and is omitted from that column when the figure against it is *nil* or when the original grant or appropriation without any modifications is taken direct into column 2.

“M” stands for modifications sanctioned by competent authorities in the case of *non-voted* appropriations (*i.e.*, supplementary appropriation, reappropriation, withdrawal or surrender).

“S” stands for supplementary grant voted by the legislature.

“R” stands for residual modifications sanctioned by competent authorities other than the legislature in the case of voted grants (*i.e.*, re-appropriation, withdrawal or surrender).

(b) The figures shown in the second column of the accounts against all sub-heads as well as against “Totals—Non-voted” are the figures as they stand after all modifications including withdrawals or surrenders. But the figures shown in the same column against “Totals—voted” represent merely the totals of the Original and Supplementary grants, unaffected by withdrawals or surrenders. In order to neutralise the effect of reductions made in the Voted provision under different sub-heads on account of withdrawals or surrenders, a sub-head “Surrenders or withdrawals within Grant” is opened, where necessary, as the last sub-head in the accounts. In the case of a grant in which reappropriations, etc., affect the sub-head “Deduct—Recoveries”, the adjusting sub-head mentioned above is divided into “Gross” and “Deductions”, in order that the totals for “Gross” and “Deductions” in the Appropriation Account may correspond with those for “Gross” and “Deductions” in the Grant concerned.

Where a Grant is divided into two or more ‘Accounts’, an adjusting sub-head “Surrenders or withdrawals within the Account” appears in each of the ‘Accounts’ affected, in order to agree the figures in the second column against “Totals—Voted” with the total figures voted by the legislature in respect of that ‘Account’ where an ‘Account’ in which reappropriations, etc., affect the sub-head “Deduct—Recoveries”, the adjusting sub-head referred to above is divided into “Gross” and “Deductions”. In order to neutralise the effect of reappropriations, etc., among the different ‘Accounts’ within the same Grant, another sub-head “Transfers from or to other Accounts” is opened immediately above the “Totals” of the Accounts of the concerned Grant. In the appropriation accounts of this kind, the total amount of surrenders or withdrawals within the voted section of the grant as a whole is not manifest from the abstract of accounts, although the individual accounts of the grant exhibit, where necessary, the total amount of surrenders or withdrawals within the accounts against a distinct sub-head opened for the purpose. The total amount of surrenders or withdrawals has, therefore, been mentioned in a Note below the abstracts of such accounts.

Where, against a token grant obtained for a net *minus* provision, reappropriations under the various sub-heads have the effect of adding to the allotment so as to produce a different *minus* figure, an adjusting sub-head “Modifications within Grant” is opened to neutralise the effect of additional funds allotted by reappropriations, so that the appropriation account may be for the original grant as shown in the Book of Demands. In the case in which reappropriations affect a “Deduct” head in the grant, the adjusting sub-head mentioned above is split up into “Gross” and “Deductions”.

To distinguish the various adjusting sub-heads mentioned above from ordinary ones, no letter is prefixed to any of them.

2. Capital expenditure incurred in England is shown in the same grant or appropriation in which the corresponding Indian expenditure is included. As regards revenue expenditure, incurred in England, part of the expenditure is included in two separate grants Nos. 36 and 87

3. The main object of the note under a sub-head is to explain divergencies :—

- (1) between the grant or appropriation for the sub-head as originally voted or sanctioned and its final figure as modified by supplementary provisions, surrenders and re-appropriations, i.e., to explain additions or modifications shown in column 1 ;
- (2) between the final figure in column 2 and the actual expenditure in column 3, the difference between which appears in column 4.

In the case of (1)—

No explanation is generally given (a) if the modification is less than Rs. 1,000, and

(b) if it is for Rs. 1,000 or more, but is less than 15 per cent. of the original provision.

In the case of (2)—

(a) No explanation is given where the saving is less than Rs. 100, and

(b) No explanation is ordinarily furnished —

if the saving is
less than

Rs.									
500	.	.	.	.	.	.	.	20	per cent.
1,000	.	.	.	.	.	.	.	10	" "
5,000	.	.	.	.	.	.	.	5	" "
10,000	.	.	.	.	.	.	.	3	" "
Other cases	.	.	.	.	.	.	.	2	" "

and is also less
than .. per cent.
of the final
appropriation.

if the excess is
less than

Rs.									
500	.	.	.	.	.	.	.	5	per cent.
1,000	.	.	.	.	.	.	.	2	" "
Other cases	.	.	.	.	.	.	.	1	" "

and is also less
than .. per cent.
of the final
appropriation.

GRAND SUMMARY of Appropriation Accounts by Grants and Appropriations.

Page.	No. and Name of Grant or Appropriation.	Grant or Appropriation.	Expenditure.	Expenditure compared with Grant or Appropriation.	
				Less than granted.	More than granted.
(1)	(2)	(3)	(4)	(5)	(6)
		Rs.	Rs.	Rs.	Rs.
38	16. Customs				
	Voted .	93,73,000	92,37,098	1,35,902	..
	Non-voted .	48,88,500	48,45,759	42,741	..
44	17. Taxes on Income				
	Voted .	85,35,000	85,11,471	23,529	..
	Non-voted .	1,72,796	1,72,589	207	..
46	18. Salt				
	Voted .	64,08,000	64,17,127	..	9,127
	Non-voted .	43,59,809	43,56,603	3,206	..
57	19. Opium				
	Voted .	27,74,000	27,63,263	10,737	..
	Non-voted .	1,18,551	1,18,648	..	97
61	19-A. Excise				
	Voted .	4,78,000	4,75,205	2,795	..
	Non-voted .	2,18,348	2,17,025	1,323	..
62	20. Stamps				
	Voted .	17,39,000	16,98,745	40,255	..
	Non-voted .	49,040	49,240	..	200
64	21. Forest				
	Voted .	5,33,000	5,24,626	8,374	..
	Non-voted .	1,77,300	1,76,082	1,218	..
66	22. Irrigation, etc.—Charged to Revenue				
	Voted .	4,07,000	12,03,486	..	7,96,486
	Non-voted .	2,90,600	7,97,526	..	5,06,926
72	25. Interest on ordinary Debt, etc.				
	Voted .	21,59,000	21,50,345	8,655	..
	Non-voted .	—6,97,000	—8,54,264	1,57,264	..
75	26. Interest on Miscellaneous obligations				
	Voted .	71,52,000	71,31,712	20,288	..
	Non-voted .	11,74,00,387	11,71,59,793	2,40,594	..
77	27. Staff, Household and Allowances of the Governor General				
	Voted .	4,80,000	4,61,610	18,390	..
	Non-voted .	10,51,833	10,90,569	..	38,736
79	28. Executive Council				
	Voted .	1,49,000	1,21,155	27,845	..
	Non-voted .	4,79,170	4,80,125	..	955
80	29. Council of State				
	Voted .	1,43,000	1,40,753	2,247	..
	Non-voted .	3,700	3,240	460	..
81	30. Legislative Assembly and Legislative Assembly Department				
	Voted .	8,68,000	8,26,859	41,141	..
	Non-voted .	71,910	67,695	4,315	..
82	31. Foreign and Political Department				
	Voted .	9,77,900	9,69,780	8,120	..
	Non-voted .	3,93,500	3,93,816	..	316
83	32. Home Department				
	Voted .	7,92,900	7,98,368	..	5,468
	Non-voted .	14,87,339	14,84,296	3,043	..
86	33. Public Service Commission				
	Voted .	2,02,000	2,01,093	907	..
	Non-voted .	2,13,681	2,13,668	13	..
87	34. Legislative Department				

GRAND SUMMARY.

Page.	No. and Name of Grant or Appropriation.	Grant or Appropriation.	Expenditure.	Expenditure compared with Grant or Appro- priation.	
				Less than granted. (5) Rs.	More than granted. (6) Rs.
(1)	(2)	(3) Rs.	(4) Rs.		
88	35. Department of Education, Health and Lands				
	Voted .	6,12,000	5,84,506	27,494	..
	Non-voted .	2,02,250	2,01,794	456	..
90	36. Finance Department				
	Voted .	10,66,000	10,65,470	530	..
	Non-voted .	2,46,603	2,45,676	..	73
92	38. Commerce Department				
	Voted .	4,13,000	4,12,272	728	..
	Non-voted .	1,33,678	1,33,372	306	..
93	39. Defence Department				
	Voted .	4,25,000	3,95,400	29,600	..
	Non-voted .	87,754	88,207	..	453
94	40. Department of Industries and Labour				
	Voted .	5,47,000	5,23,671	23,329	..
	Non-voted .	1,56,712	1,56,758	..	46
95	41. Central Board of Revenue				
	Voted .	2,08,000	2,11,145	..	3,145
	Non-voted .	1,34,383	1,34,294	89	..
96	42. Payments to Provincial Governments, etc.				
	Voted .	1,56,000	1,58,755	..	2,755
	Non-voted .	66,200	66,302	..	102
97	43. Audit				
	Voted .	1,00,93,000	98,97,867	1,95,133	..
	Non-voted .	7,79,000	7,77,395	1,605	..
100	44. Administration of Justice	69,000	67,747	1,253	..
101	45. Police				
	Voted .	1,81,000	1,83,737	..	2,737
	Non-voted .	77,400	74,246	3,154	..
103	46. Ports and Pilotage				
	Voted .	14,68,000	14,70,229	..	4,229
	Non-voted .	8,73,230	8,80,811	..	2,581
112	47. Lighthouses and Lightships				
	Voted .	9,75,000	9,41,278	33,722	..
	Non-voted .	20,216	20,216	..	..
115	48. Survey of India				
	Voted .	21,24,000	19,59,456	1,64,544	..
	Non-voted .	5,50,800	5,45,809	4,991	..
124	49. Meteorology				
	Voted .	20,06,000	19,40,989	65,011	..
	Non-voted .	85,300	84,900	400	..
127	50. Geological Survey				
	Voted .	2,10,000	1,96,067	13,933	..
	Non-voted .	2,24,000	2,20,069	3,931	..
129	51. Botanical Survey				
	Voted .	1,29,000	1,32,665	..	3,665
	Non-voted .	32,000	31,033	967	..
135	52. Zoological Survey				
	Voted .	95,000	95,135	..	135
	Non-voted .	46,903	46,942	..	39
136	53. Archæology				
	Voted .	11,91,000	11,68,603	22,397	..
	Non-voted .	1,01,500	1,00,853	647	..
138	54. Mines				
	Voted .	1,27,000	1,33,762	..	6,762
	Non-voted .	95,131	94,340	791	..
139	55. Other Scientific Departments	2,56,000	2,55,750	250	..
141	56. Education				
	Voted .	6,42,000	6,41,622	378	..
	Non-voted .	34,428	32,939	1,489	..

Sl'age.	No. and Name of Grant or Appropriation.	Grant or Appropriation.	Expenditure.	Expenditure compared with Grant or Approp- riation.	
				Less than granted.	More than granted.
(1)	(2)	(3)	(4)	(5)	(6)
		Rs.	Rs.	Rs.	Rs.
143	57. Medical Services				
	Voted .	6,97,000	6,90,146	6,854	..
	Non-voted .	2,22,279	2,23,052	..	773
146	58. Public Health				
	Voted .	7,64,000	7,16,548	47,452	..
	Non-voted .	1,92,441	1,90,788	1,653	..
153	59. Agriculture				
	Voted .	30,43,000	20,20,037	10,22,963	..
	Non-voted .	59,809	59,703	106	..
165	60. Imperial Council of Agricultural Research Department				
	Voted .	8,75,000	8,73,408	1,592	..
	Non-voted .	1,12,618	1,12,944	..	326
166	60-A. Scheme for the Improvement of Agricultural Marketing in India				
		4,60,000	4,45,457	14,543	..
167	61. Civil Veterinary Services				
	Voted .	7,32,000	6,76,211	55,789	..
	Non-voted .	34,600	34,241	359	..
172	62. Industries				
	Voted .	8,37,000	7,63,597	73,403	..
	Non-voted .	2,315	2,315	..	..
173	63. Aviation				
	Voted .	22,45,000	20,73,461	1,71,539	..
	Non-voted .	12,000	12,009	..	9
175	63-B. Expenditure on the Development of Civil Aviation met from the Fund				
		1,000	..	1,000	..
183	64. Commercial Intelligence and Statistics				
	Voted .	5,38,000	5,03,541	34,459	..
	Non-voted .	67,100	66,508	1,592	..
185	65. Census				
		1,000	1,886	..	886
186	66. Emigration—Internal				
	Voted .	15,000	14,473	527	..
	Non-voted .	2,400	2,477	..	77
187	67. Emigration—External				
	Voted .	1,93,000	1,92,068	932	..
	Non-voted .	48,504	51,406	..	2,902
188	68. Joint Stock Companies				
	Voted .	1,29,000	1,27,499	1,501	..
	Non-voted .	7,090	5,151	1,939	..
189	69. Miscellaneous Departments				
	Voted .	12,75,000	12,62,104	12,896	..
	Non-voted .	17,717	17,716	1	..
195	69-B. Expenditure on the Development of Broadcasting met from the Fund.				
		1,000	..	1,000	..
196	70. Indian Stores Department				
	Voted .	20,55,000	20,38,003	16,997	..
	Non-voted .	1,08,000	1,05,703	2,297	..
202	71. Currency				
	Voted .	18,42,000	17,88,127	53,873	..
	Non-voted .	68,160	68,591	..	431
208	72. Mint				

GRAND SUMMARY.

Page.	No. and Name of Grant or Appropriation.	Grant or Appropriation.	Expenditure.	Expenditure compared with Grant or Appropriation.	
				Less than granted.	More than granted.
				(5)	(6)
(1)	(2)	(3)	(4)	(5)	(6)
		Rs.	Rs.	Rs.	Rs.
214	73. Civil Works				
	Voted .	2,39,95,000	2,34,94,629	5,00,371	..
	Non-voted .	14,98,000	14,52,743	45,257	..
239	74. Superannuation Allowances and Pensions				
	Voted .	1,15,56,000	1,10,40,835	5,15,165	..
	Non-voted .	1,77,94,060	1,76,78,809	1,15,251	..
243	75. Stationery and Printing				
	Voted .	37,55,000	37,97,311	..	42,311
	Non-voted .	40,417	40,680	..	263
255	76. Miscellaneous				
	Voted .	8,15,000	8,12,114	2,886	..
	Non-voted .	27,39,729	27,16,560	23,169	..
261	76-A. Expenditure on Retrenched personnel charged to Revenue				
	Voted .	20,000	19,874	126	..
	Non-voted .	..	7	..	7
262	76-B. Miscellaneous Adjustments between the Central and Provincial Governments				
	Voted .	3,65,14,000	3,89,31,399	..	24,17,399
	Non-voted .	1,01,43,376	1,01,43,376	..	—
263	77. Refunds				
	Voted .	1,49,00,000	1,49,99,660	..	99,660
	Non-voted .	3,20,72,977	3,17,30,819	3,42,158	..
267	79. Baluchistan				
	Voted .	66,31,000	56,08,284	10,22,716	..
	Non-voted .	43,96,200	43,47,699	48,501	..
287	80. Delhi				
	Voted .	65,89,000	54,22,597	11,66,403	..
	Non-voted .	2,53,000	2,55,995	2,005	..
300	81. Ajmer-Merwara				
	Voted .	16,22,000	16,22,027	..	27
	Non-voted .	1,05,115	1,03,773	1,342	..
311	82. Andamans and Nicobar Islands				
	Voted .	26,76,000	27,04,986	..	28,986
	Non-voted .	2,05,725	2,06,616	..	891
323	83. Rajputana				
	Voted .	4,12,000	4,11,978	22	..
	Non-voted .	6,65,210	6,68,251	..	3,041
327	84. Central India				
	Voted .	3,29,000	3,15,529	13,471	..
	Non-voted .	6,01,041	5,97,427	3,614	..
333	85. Hyderabad				
	Voted .	2,45,000	2,18,277	26,723	..
	Non-voted .	5,80,283	5,85,801	..	5,518
337	85-A. Aden				
	Voted .	6,25,000	6,10,388	14,612	..
	Non-voted .	3,78,300	3,70,609	7,691	..
346	86. Expenditure in England—Secretary of State for India				
	Voted .	21,33,000	20,60,064	72,936	..
	Non-voted .	17,33,000	17,08,551	24,449	..
350	87. Expenditure in England—High Commissioner for India				
	Voted .	26,66,000	25,73,707	92,293	..
	Non-voted .	23,68,000	23,39,513	28,487	..
355	Ecclesiastical				
	Voted .	28,53,500	28,35,743	22,757	..
358	Political				
	Voted .	1,25,22,000	1,25,22,000	..	..

Page.	No. and Name of Grant or Appropriation.	Grant or Appropriation.	Expenditure.	Expenditure compared with Grant or Appropriation.	
				Less than granted.	More than granted.
				(3)	(4)	(5)	(6)
(1)	(2)	Rs.	Rs.	Rs.	Rs.
382	<i>Territorial and Political Pensions</i>	29,89,016	29,37,675	51,371	..
384	<i>Bangalore . . .</i>	13,40,960	13,38,132	2,828	..
391	<i>Western India States Agency .</i>	24,94,000	24,91,765	2,235	..
395	88. Capital Outlay on Security Printing	1,000	—3,062	4,062	..
396	89. Forest Capital Outlay	1,000	..	1,000	..
397	90. Irrigation Works—(Not charged to Revenue)	1,000	1,15,801	..	1,14,801
399	92-A. Capital Outlay on Schemes of Agricultural Improvement and Research	10,14,000	10,13,354	646	..
403	93. Currency Capital outlay .	1,000	—1,23,097	1,24,097	..
404	94. Capital outlay on Vizagapatam Harbour	9,93,000	2,07,673	7,85,327	..
409	95. Capital outlay on Lighthouses and Lightships	1,000	..	1,000	..
411	96. Commuted Value of Pensions				
	Voted .	31,93,000	30,16,575	1,76,425	..
	Non-voted .	18,89,000	14,03,422	4,85,578	..
413	96A. Expenditure on Retrenched personnel charged to Capital				
	Voted .	1,000	—4,31,204	4,32,204	..
	Non-voted .	—40,000	—40,103	103	..
414	97. Delhi Capital Outlay .	23,66,000	20,64,703	3,01,297	..
419	98. Interest Free Advances.	79,85,000	81,66,656	..	1,81,656
421	99. Loans and Advances bearing interest	5,26,45,000	2,16,45,127	3,09,99,873	..
Totals {		Voted . 26,77,63,800	23,26,84,708	3,87,99,327	37,20,235
		Non-voted . 25,55,27,812	25,56,07,720	17,83,000	18,62,908

Amount of excess to be covered by excess grants or appropriations:—

Rs.

Voted	:	:	:	:	:	:	:	:	37,20,235
Non-voted	:	:	:	:	:	:	:	:	18,62,908

Audit Certificate.

I certify that in respect of the transactions included in the Appropriation Accounts, I have either applied the necessary test audit myself or have received assurance from other audit authorities to that effect. The accounts are correct (subject to the observations in the Report) according to the best information available to the audit authorities concerned.

NEW DELHI;

The 4th February 1938.

T. K. RAJAGOPALAN,

Accountant General, Central Revenues.

GRANT No. 16.—CUSTOMS.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
MAJOR HEAD "1.—CUSTOMS".			
A.—Sea Customs Charges at the Ports :			
A. 1.—Pay of Officers			
Non-voted O. 3,49,400 }	3,27,100	3,11,992	—15,108
M. —22,300 }			
Col. 4.—Mainly leave salaries paid in England.			
Voted O. 3,85,300 }	4,06,730	4,04,763	—1,967
S. 17,400 }			
R. 4,030 }			
Col. 1.—Appointment of voted in the leave, etc., arrangements of non-voted officers.			
A. 2.—Pay of Establishments			
O. 45,32,000 }	44,89,090	44,84,315	—4,775
R. —42,910 }			
Col. 1.—Mainly (i) abolition of Chandernagar Cordon, (ii) entertainment of preventive staff on less pay and (iii) less expenditure on leave salary.			
A. 3.—Overtime and Holiday Allowances			
O. 6,95,800 }	7,36,600	7,27,513	—9,087
S. 13,000 }			
R. 27,800 }			
Col. 1.—Mainly overtime allowance in Bombay and increased shipping activities in Bengal. See note 2.			
A. 4.—Other Allowances, Honoraria, etc.			
Non-voted O. 53,600 }	58,800	56,863	—1,937
M. 5,200 }			
Voted O. 2,50,500 }	2,49,340	2,35,826	—13,514
S. 4,200 }			
R. —5,360 }			
Col. 4.—Mainly under rewards in Bombay and Sind, and sundry other items in the latter.			
A. 5.—Purchase and Repair of Boats			
O. 59,700 }	68,830	66,909	—1,921
R. 9,130 }			
Col. 1.—Purchase of a launch in Bengal.			
A. 6.—Stores and Equipments of Boats			
O. 47,500 }	47,900	46,480	—1,420
R. 400 }			
A. 7.—Special Payments in connection with the detection of offences under the Sea Customs and Allied Acts			
O. 1,400 }	1,560	1,126	—434
R. 160 }			
A. 8.—Other Supplies and Services			
Non-voted O. 57,900 }	80,530	114	+114
Voted O. 22,630 }		70,864	—9,666
R. 22,630 }			
Col. 1.—(i) Mainly charges for certain law suits and rewards in Bengal (Rs. 11,100) and (ii) repairs to steelyard and purchase of machines and larger rewards in Burma (Rs. 10,700).			
Col. 4.—Non-utilisation of additional provision for law suits in Bengal.			

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
A.—Sea Customs Charges at the Ports—<i>concl'd.</i>			
A. 10.—Establishment Charges paid to other Governments, Departments, etc.			
O. 2,13,700 }	2,37,900	2,39,669	+1,769
S. 22,400 }			
R. 1,800 }			
A. 11.—Grants-in-aid, Contributions and Donations			
Non-voted O. 3,000 }	3,500	1,897	—1,603
M. 500 }			
<i>Col. 4.</i> —Non-payment of passage contribution for officers recruited from other Depart- ments in the deputation vacancy of Indian Civil Service officers.			
Voted	88,000	87,980	—20
See Note 7.			
A. 12.— <i>Deduct</i> —Contributions, etc.			
O. —98,300 }	—97,970	—96,597	+1,373
R. 330 }			
<i>Col. 4.</i> —Mainly in Bengal due to non-payment of advance contribution by private bodies during March 1937.			
A. 13.—Charges payable to the Salt Depart- ment			
Non-voted	500	3,302	+2,802
<i>Col. 4.</i> —Large growth of expenditure in the Combined Salt and Customs Department in Madras.			
Voted O. 7,99,400 }	8,08,600	8,19,990	+11,390
R. 9,200 }			
<i>Col. 4.</i> —See Non-voted.			
A. 14.— <i>Deduct</i> —Charges recoverable from Salt Department	—1,18,000	—1,18,000	..
A. 15.— <i>Deduct</i> —Probable Savings			
O. —5,000 }	..	..	..
R. 5,000 }			
Fully materialised.			
B.—Assignments and Compensations			
Non-voted O. 34,64,600 }	44,87,900	44,59,733	—28,167
M. 10,23,300 }			
<i>Col. 1.</i> —Payment to the Pondicherry Government under the French Packet Post Agree- ment and to the Government of Travancore on account of refund of duty on tobacco wrongly collected in certain previous years. <i>Col. 4.</i> —Compensation not claimed by certain parties in Bombay.			
Voted	20,000	19,924	—76
C.—Land Customs Charges :			
C. 1.—Pay of Officers			
O. 5,400 }	5,070	5,063	—7
M. —330 }			
C. 2.—Pay of Establishments			
O. 20,500 }	21,965	21,470	—495
M. 465 }			

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
C.—Land Customs Charges—<i>contd.</i>			
C. 3.—Other Charges			
O. 7,600 }			
S. 12,000 }	20,035	20,424	+389
R. 435 }			
<i>Col. 1.</i> —Law charges in connection with a customs fraud case at Peshawar.			
C. 5.—Charges payable to the Salt Department			
<i>Non-voted</i>			
O. 500 }	3,300	3,963	+663
M. 2,800 }			
<i>Col. 1.</i> —Under-estimation of the amount payable to the Salt Department. <i>Col. 4.</i> —Large growth of expenditure in the Combined Salt and Customs Department in Madras.			
<i>Voted</i>			
O. 11,21,900 }	11,74,300	11,48,704	—25,596
R. 52,400 }			
<i>Cols. 1 & 4.</i> —See Non-voted above and Sub-head H. 11 (2)—voted in Grant No. 18—Salt.			
D.—Charges on Collection of Excise duty on Sugar:			
D. 1.—Pay of officers			
O. 26,300 }	20,940	21,923	+983
R. —5,360 }			
<i>Col. 1.</i> —Non-entertainment of Sugar Excise Officer. <i>Col. 4.</i> —Appointment of a higher paid officer.			
D. 2.—Pay of Establishments			
O. 13,000 }	11,530	10,346	—1,184
R. —1,470 }			
<i>Col. 4.</i> —Less staff charges in United Provinces as cane crushing season started late.			
D. 3.—Other Charges			
O. 13,000 }	12,370	11,342	—1,028
R. —630 }			
<i>Col. 4.</i> —Less touring by the Sugar Inspecting Officers.			
D. 4.—Contributions			
O. 900 }	950	935	—15
R. 50 }			
D. 5.—Establishment Charges paid to other Governments, Departments, etc.			
<i>Non-voted</i>			
	2,900	3,032	+132
<i>Voted</i>			
O. 85,600 }	89,300	80,187	—9,113
R. 3,700 }			
<i>Col. 4.</i> —(i) Sugar factories in Madras and Sind have not worked for the season as anticipated and (ii) less payment to Bombay Excise Department on account of sugar excise work due to reduction in staff and vacancies. See Note 1.			
E.—Charges on collection of Excise duty on Matches:			
E. 1.—Pay of officers			
O. 72,500 }	47,260	42,057	—5,203
R. —25,240 }			

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
E.—Charges on collection of Excise duty on Matches—<i>concl'd.</i>			
E. 2.—Pay of Establishments			
O. 42,100 }	55,230	53,995	—1,235
R. 13,130 }			
<i>Col. 1.—See Sub-head E. 1.—Col. 1.</i>			
E. 3.—Other charges			
O. 64,500 }	54,080	44,678	—9,402
R. —10,420 }			
<i>Col. 1.—Less expenditure under house-rent and other allowances—See sub-head E. 1.—</i>			
<i>Col. 1. Col. 4.—(i) Less freight charges on banderols and (ii) furniture required in match factories not purchased.</i>			
E. 4.—Contributions			
O. 12,800 }	18,710	18,729	+19
R. 5,910 }			
<i>Col. 1.—Share of establishment charges of Burma Government Staff engaged on administration of Excise duty on Matches for 1936-37 not included in original estimate.</i>			
E. 5.—Cost of printing Banderols			
O. 4,11,000 }	3,48,230	3,25,668	—22,562
R. —62,770 }			
<i>Cols. 1 & 4.—Less demand for banderols for Match Excise duty purposes in Bombay.</i>			
E. 6.—Establishment Charges paid to Other Governments, Departments, etc.			
<i>Non-voted</i>	4,500	4,863	+363
<i>Col. 4.—Larger expenditure on travelling of Excise Commissioner.</i>			
Voted			
O. 2,28,900 }	2,14,000	1,91,966	—22,034
R. —14,900 }			
<i>Col. 4.—Closing down of certain Match Factories and less expenditure on establishment in Bombay. See Note 1.</i>			
F.—English Charges (High Commissioner) on Stores			
O. 4,000 }	5,000	3,824	—1,176
R. 1,000 }			
	..	—20	—20
G.—Loss or gain by Exchange Surrenders or withdrawals within Grant			
R. 4,000	4,000	..	—4,000
	48,88,500	48,45,759	—42,741
Totals			
{ <i>Non-voted</i>			
{ Voted . { Gross			
{ Deductions			
{ Net			
	95,88,970	94,51,695	—1,37,275
	—2,15,970	—2,14,597	+1,373
	93,73,000	92,37,098	—1,36,902

NOTES.

1. *Sub-heads D. 5 and E. 6.*—These are new sub-heads. The staff employed in connection with the collection of excise duties on matches and sugar, the cost of which was previously borne directly by the Government of India, is with effect from 1936-37 treated as addition to the cadres of the services under the Provincial Governments concerned. Credit is therefore afforded to the Provincial Governments for its cost, including leave and pensionary contributions.

2. *Sub-head A. 3.*—Previously rummaging allowances drawn by Preventive Officers of the Customs Department were debited to "A. 3.—Overtime and Holiday Allowances" under Grant No. "16—Customs". As this allowance was granted partly as compensation for loss of overtime fees and partly in consideration of the arduous nature of the duties it was decided to treat with effect from 1st April 1936 one half of such allowances as "Special Pay" and the other half as "Household". Accordingly these charges are debited to "A. 2.—Establishments" and "A. 3.—Overtime and Holiday Allowances" under the same grant.

3. The total savings in the voted section of the grant mainly occurred under sub-heads A. 2. and E. 5.

4. The supplementary grant of Rs. 69,000 obtained in this Demand as a whole and that obtained for the individual sub-head A. 4. proved to be unnecessary.

5. Out of the total savings of Rs. 1,35,902 in the grant a sum of Rs. 4,000 only was surrendered to Government.

6. *Group heads D. and E.*—The variations under the several sub-heads in these two groups attracted the notice of the Public Accounts Committee last year and were dealt with by them in paragraph 47 of their Proceedings.

7. *Sub-head A. 11—Voted.*—The expenditure under “Grants-in-aid, Contributions and Donations” is made up of contributions to the following Institutions :—

	Rs.
<i>Madras—</i>	
(1) Ports Staff Club	800
(2) Customs Benefit Fund	1,000
(3) Library	600
<i>Bombay—</i>	
(4) Prince of Wales Seamen's Institute	2,400
(5) Preventive Service Club and Customs Athletic Club.	5,700
(6) Loans and Grant Fund	1,600
(7) Recreation Club and Reading Room	1,000
(8) Indian Sailors' Home	8,200
<i>Karachi—</i>	
(9) Customs Recreation Club	2,000
(10) Sind Provincial Branch of the Red Cross Society and Child Welfare Centre, Keamari	600
(11) Civil Hospital Aid and Nursing Association	1,300
(12) Mc Hinch Memorial Seamen's Rest, Keamari	500
<i>Bengal—</i>	
(13) Service Sunday Fees Fund, Calcutta	9,200
(14) Seamen's Welfare Committee	24,000
(15) Charitable Dispensaries at Kidderpore and Budge Budge	280
(16) Sunday Fees Fund, Chittagong	450
(17) Customs Recreation Club, Calcutta	500
(18) Customs Recreation Club, Chittagong	650
<i>Burma—</i>	
(19) Customs Benefit Society, Rangoon	7,900
(20) Mayo Marine Institute, Rangoon	4,880
(21) Seamen's Mission, Rangoon	4,400
(22) Sailors' Fund, General Hospital, Rangoon	1,600
(23) Customs Club, Rangoon	3,200
(24) Port Commissioners' Dispensary, Rangoon	900
(25) Sailors' Fund, General Hospital, Akyab	400
(26) Volunteer's Club, Akyab	600
(27) Sailors' Fund, General Hospital, Moulmein	800
(28) Customs Club, Moulmein	800
(29) General Hospital, Tavoy	120
(30) General Hospital, Mergui	200
(31) Seafarer's Club, Bassein	1,400

8. The receipts and expenditure (*i.e.*, Sub-head A. 3 *plus* Sub-head A. 11) during the year on account of Overtime and Holiday Allowances and Grants-in-aid, Contributions and Donations are detailed below :—

	Receipts. Expenditure.	
	Rs.	Rs.
Madras	69,042	84,795
Bombay	1,97,221	2,82,966
Karachi	54,924	59,219
Bengal	2,88,274	2,89,602
Burma	1,93,166	1,36,955
	<u>8,02,627</u>	<u>8,53,537(a)</u>

The position regarding the treatment of these receipts and expenditure is explained in the explanatory note to this demand contained in the detailed estimates for Demand for Grants submitted to the Legislative Assembly.

9. *Remission of Revenue*.—Remissions of revenue and abandonment of claims were sanctioned for Rs. 44,003 during the year, *viz.* in Burma (Rs. 7,092), Madras (Rs. 4,532) and in Bengal (Rs. 32,379) on the following grounds :—

	Rs.
(i) Equity to avoid undue hardship	32,379
(ii) Irrecoverable	10,775
(iii) On other grounds	849
Total	<u>44,003</u>

10. *Losses*.—(i) Rs. 2 lakhs (estimated to have occurred in the course of about two years) in Sind due to a misdeclaration of value in certain bills of entry.

(ii) Rs. 70,000 (estimated) in Bengal due to fraud reported by the revenue collecting authority.

(iii) Rs. 9,847 in Bengal by misappropriation.

IMPORTANT COMMENTS.

The total customs receipts and the net expenditure of the Department have been as noted below in recent years :—

	Receipts (Net)	(Figures in lakhs of rupees.) Expenditure.		
		Sub-Head B.	Other Sub- heads.	Total.
(1)	(2)	(3)	(4)	(5)
1932-33	51.95	28	63	91
1933-34	47.16	31	66	97
1934-35	52.67	31	78	1.09
1935-36	54.11	34	82	1.16
1936-37	53.58	45	96	1.41

The increase of expenditure over that of the last year occurs mainly under sub-head A.-13 and C.-5 (14 lakhs) due to growth of expenditure in the combined Salt and Customs Department in Madras and Bombay and sub-head B (11 lakhs) representing payment to the Pondicherry Government under the French Packet Post agreement and to the Government of Travancore on account of refund of duty on tobacco wrongly collected in certain previous years.

(a) Includes Rs. 38,044 booked under 18-Salt representing the overtime and holiday allowances paid to members of the Salt Department in Madras in respect of Customs work done by

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
A.—Collection of Income Tax—<i>conold.</i>			
A. 7.—Establishment charges paid to other Governments, Departments, etc.:			
A. 7 (2).—Burma			
O. 17,100 } R. 19 }	17,119	17,130	+11
A. 7 (3).—Assam			
Non-voted O 5,000 } M. —4,000 }	1,000	413	—587
<i>Cols. 1 & 4.—Appointment of a voted in place of a non-voted officer.</i>			
Voted R. 2,401 }	2,401	4,387	+1,986
<i>Cols. 1 and 4.—See A 7. (3)—non-voted.</i>			
A. 7 (4).—Coorg			
	1,000	1,000	—
A. 8.—Grants-in-aid, Contributions, etc.			
M. 76 }	76	76	..
A. 9.—Deduct—Probable Savings			
O. —7,000 } S. 7,000 }	..	..	—
<i>Col. 1.—Anticipated savings could not be realised owing to variations in A. 1. and A. 3. (United Provinces).</i>			
B.—Expert Advisers on Income Tax :			
B. 1.—Pay of officers			
O. 54,200 } R. —2,120 }	52,080	50,261	—1,819
<i>Col. 4.—Drawal of pay by an officer in England after the close of the year.</i>			
B. 2.—Pay of Establishments			
O. 2,500 } R. —1,467 }	1,033	1,033	..
<i>Col. 1.—Less staff entertained at the time of writing the Report.</i>			
B. 3.—Allowances, Honoraria, etc.			
O. 2,300 } R. 2,600 }	4,900	4,883	—17
<i>Col. 1.—Unexpected tours and transfer travelling allowance.</i>			
B. 4.—Contingencies			
O. 1,000 } R. 230 }	1,230	1,223	—7
C.—Deduct—Probable Savings			
O. —8,00,000 } R. 8,00,000 }	..	..	..
<i>Distributed and realised in full.</i>			
Totals { Non-voted			
Voted ..	1,72,796 85,35,000	1,72,589 85,11,471	—207 —23,529

NOTES.

1. Sub-heads A. 3. and A. 6. are responsible for the final savings in the voted section of the grant.

2. Remission of Revenue Rs. 1,33,426

The principal items are (1) Rs. 1,14,772 where the defaulters had no movable or

GRANT NO. 18.—SALT.

See also Commercial Appendix.

Abstract of Accounts.		Final Appropriation.	Actual Expenditure.	Excess + Saving —.	
1		2	3	4	
		Rs.	Rs.	Rs.	
Account I.—Northern India Salt Revenue Department					
Non-voted	Gross	37,72,395	37,73,190	+295	
	Deductions	—29,248	—29,248	..	
	Net	37,43,647	37,43,942	+295	
Voted	Gross	25,51,600	27,02,970	+1,51,370	
	Deductions	—38,600	—1,14,594	—75,994	
	Net	25,13,000	25,88,376	+75,376	
Account II.—Provinces					
Non-voted	Gross	6,19,962	6,19,926	—36	
	Deductions	—3,800	—7,265	—3,465	
	Net	6,16,162	6,12,661	—3,501	
Voted	Gross	58,51,800	58,02,048	—49,752	
	Deductions	—19,56,800	—19,73,297	—16,497	
	Net	38,95,000	38,28,751	—66,249	
Totals	Non-voted	Gross	43,92,857	43,93,116	+259
		Deductions	—33,048	—36,513	—3,465
		Net	43,59,809	43,56,603	—3,206
	Voted	Gross	84,03,400	85,05,018	+1,01,618
		Deductions	—19,95,400	—20,87,891	—92,491
		Net.	64,08,000	64,17,127	+9,127

ACCOUNT I.—NORTHERN INDIA SALT REVENUE DEPARTMENT.

Major Head and Sub-head.	Final	Actual	Excess +
	Appropriation.	Expenditure.	Saving —.
1	2	3	4
	Rs.	Rs.	Rs.

MAJOR HEADS "3—SALT" AND "3-A—CAPITAL OUTLAY ON SALT WORKS".

A.—Revenue Expenditure—Working expenses :

A. 1.—Direction :

A. 1 (1).—Pay of Officers

Non-voted	O.	48,900	55,822	55,737	—85.
	M.	6,922			

Col. 1.—Adjustment of expenditure in England by credit to Sub-Head F.

Voted	O.	8,700	9,822	9,822	..
	R.	1,122			

A. 1 (2).—Pay of Establishments

	O.	49,600	47,620	47,617	—3
	R.	—1,980			

A. 1 (3).—Allowances, Honoraria, etc.

Non-voted	O.	2,000	2,795	2,795	..
	M.	795			
Voted	O.	6,800	8,995	8,993	—2
	M.	2,100			

ACCOUNT I.—NORTHERN INDIA SALT REVENUE DEPARTMENT—*contd.*

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<i>A.—Revenue Expenditure—Working Expenses—contd.</i>			
<i>A. 1.—Direction—concl'd.</i>			
<i>A. 1 (4).—Contingencies</i>			
O. 13,800 }	14,145	13,867	—278
R. 345 }			
<i>A. 1 (5).—Grants-in-aid, Contributions, etc.</i>			
O. 600 }	963	963	..
M. 363 }			
<i>A. 4.—Manufacture and Sales :</i>			
<i>A. 4 (1).—Pay of Officers</i>			
O. 1,41,900 }	1,49,543	1,49,542	—1
R. 7,643 }			
<i>A. 4 (2).—Pay of Establishments</i>			
O. 3,40,600 }	3,43,920	3,43,855	—65
R. 3,320 }			
<i>A. 4 (3).—Allowances, Honoraria, etc.</i>			
O. 13,100 }	17,082	17,076	—6
R. 3,982 }			
<i>Col. 1.—Due to transfers and medical charges.</i>			
<i>A. 4 (4).—Supplies and Services :</i>			
<i>A. 4 (4) (a).—Manufacture Section</i>			
O. 7,37,800 }	7,49,158	7,30,741	+31,533
S. 25,200 }			
R. —13,842 }			
<i>Col. 4.—Larger production due to increased demand for Pachbadra salt.</i>			
<i>A. 4 (4) (b).—Sales Section</i>			
O. 1,00,900 }	1,03,080	1,02,183	—897
R. 2,180 }			
<i>A. 4 (4) (c).—Other Charges</i>			
O. 1,49,400 }	1,39,656	1,39,496	—160
R. —9,744 }			
<i>A. 4 (5).—Contingencies</i>			
O. 26,300 }	33,528	33,519	—9
R. 7,228 }			
<i>Col. 1.—Unforeseen expenditure in connection with the United Provinces Industrial Exhibition.</i>			
<i>A. 4 (6).—Grants-in-aid, Contributions, etc.</i>			
O. 2,000 }	1,750	1,750	..
R. —250 }			
<i>A. 6.—Engineering Section :</i>			
<i>A. 6 (1).—Pay of Officers</i>			
O. 28,400 }	26,367	26,382	+15

ACCOUNT I.—NORTHERN INDIA SALT REVENUE DEPARTMENT—*contd.*

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
A.—Revenue Expenditure—Working Expenses— <i>contd.</i>			
A. 6.—Engineering Section— <i>concl'd.</i>			
A. 6 (2).—Pay of Establishments			
O. 35,400 }	35,147	35,130	—17
R. —253 }			
A. 6 (3).—Allowances, Honoraria, etc.			
O. 1,300 }	1,311	1,311	..
R. 11 }			
A. 6 (4).—Supplies and Services			
O. 1,11,300 }	1,09,208	1,08,348	—860
R. —2,092 }			
A. 6 (5).—Contingencies			
O. 1,100 }	1,813	1,857	+44
R. 713 }			
A. 6 (6).— <i>Deduct</i> —Recoveries of expenditure debited to Capital			
O. —9,000 }	—9,757	—9,899	—142
R. —757 }			
A. 7.—Medical Establishment:			
A. 7 (1).—Pay of Officers			
O. 11,000 }	11,815	12,073	+258
R. 815 }			
A. 7 (2).—Pay of Establishments			
O. 7,800 }	8,017	8,148	+131
R. 217 }			
A. 7 (3).—Allowances, Honoraria, etc.			
O. 1,300 }	1,642	1,472	—170
R. 342 }			
A. 7 (4).—Contingencies			
O. 5,800 }	5,404	5,425	+21
R. —396 }			
A. 8.—Contribution to the Depreciation Reserve Fund			
O. 2,26,200 }	2,44,400	2,43,313	—1,087
R. 18,200 }			
Col. 1.—Reclassification of certain items and consequent increase in the rates of depreciation.			
A. 9.—Renewals and Replacements			
O. 18,100 }	85,001	82,258	—2,743
R. 66,901 }			
Col. 1.—Mainly due to replacements of metre gauge track at Sambhar which could not be postponed.			
A. 10.— <i>Deduct</i> —Amount met from Depreciation Reserve Fund			
O. —18,100 }	—85,001	—82,258	+2,743
R. —66,901 }			
Cols. 1 & 4.—Due to adjustments under A. 9.			
A. 11.—Cost of Accounts and Audit			
Non-voted O. 4,000 }	1,300	1,706	+406
M. —2,700 }			
Cols. 1 & 4.—Changes in the personnel of the Audit Officer late in the year.			

ACCOUNT I.—NORTHERN INDIA SALT REVENUE DEPARTMENT—*contd.*

Major Head and Sub-head.		Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1		2	3	4
		Rs.	Rs.	Rs.
A.—Revenue Expenditure—Working Expenses—<i>concl'd.</i>				
A. 12.—Pensionary charges and contributions to Provident Funds				
Non-voted	O. 3,300	3,333	3,333	..
	M. 33			
Voted		47,100	48,503	+1,403
<i>Col. 4.</i> —Extra contribution due to more appointments in the manufacturing branch.				
A. 13.—Expenditure on Retrenched Personnel				
	O. 1,000	600	588	—12
	R. —400			
B.—Revenue Expenditure—Preventive Establishment :				
B. 1.—Pay of Officers				
	O. 70,600	73,574	73,572	—2
	R. 2,974			
B. 2.—Pay of Establishments				
	O. 2,10,300	2,12,623	2,12,470	—153
	R. 2,323			
B. 3.—Allowances, Honoraria, etc.				
	O. 32,800	36,220	36,178	—42
	R. 3,420			
B. 4.—Supplies and Services				
	O. 10,600	10,727	10,437	—290
	R. 127			
B. 5.—Works				
	O. 4,000	3,597	3,597	..
	R. —403			
B. 6.—Contingencies				
	O. 16,300	17,259	17,222	—37
	R. 959			
C.—Revenue Expenditure—Interest on Capital				
	O. 4,10,000	4,09,342	4,09,327	—15
	M. —658			
D.—Revenue Expenditure—Royalties and Compensations				
	O. 34,20,700	32,99,340	32,99,329	—11
	M. —1,21,360			
<i>Col. 1.</i> —Less clearance of salt at Sambhar on which royalty is paid.				
E.—Capital Expenditure charged to Revenue—Capital Outlay on Salt Works :				
E. 1.—Works				
	O. 30,800	29,570	40,544	+10,974
	R. —1,230			
<i>Col. 4.</i> —Expenditure on works for which no provision was originally made, but which were considered inevitable and could not be deferred till 1937-38.				
E. 2.—Plant and Machinery				
	O. 18,000	39,349	44,835	+5,486
	S. 19,800			
	R. 1,549			
<i>Col. 1.</i> —Machinery ordered in 1935-36 delivered in 1936-37 ; less credits on abandoned assets. <i>Col. 4.</i> —Chiefly due to payment for plant and machinery delivered too late for payment from previous year's budget allotment.				
E. 3.—Stores				
	O. —19,500	—14,917	—5,776	+9,141
	R. 4,583			
<i>Col. 1.</i> —Purchase of more stores and less credits from surplus and unserviceable stores. <i>Col. 4.</i> —Modified grant having proved insufficient for requirements.				

ACCOUNT I.—NORTHERN INDIA SALT REVENUE DEPARTMENT—*concl'd.*

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	
1	2	3	4	
	Rs.	Rs.	Rs.	
F.— <i>Deduct</i> —English cost of Establishment charged to Revenue				
<i>Non-voted</i>	O. —19,500 } M. —9,748 }	—29,248	—29,248	
	<i>Col. 1.</i> —Due to leave out of India of the Commissioner.		..	
Voted	O. —11,500 } R. —10,938 }	—22,438	—22,437	
			+1	
<i>Col. 1.</i> —Due to credits on account of leave salary for 1935-36 paid in England in 1936-37 and unforeseen leave out of India.				
Surrenders or withdrawals within grant.				
Gross R.	—78,596	—78,596	..	
Deductions R.	78,596	78,596	..	
			+78,596	
Transfers from or to other Accounts				
R.	—22,230	—22,230	..	
			+22,230	
Totals	<i>Non-voted</i> { <i>Gross</i> { <i>Deductions</i> { <i>Net</i> <i>Voted</i> { <i>Gross</i> { <i>Deductions</i> { <i>Net</i>	37,72,895	37,73,190	+295
		—29,248	—29,248	..
		37,43,647	37,43,942	+295
		25,51,600	27,02,970	+1,51,370
		—38,600	—1,14,594	—75,994
		25,13,000	25,88,376	+75,376

Detailed statement of expenditure on works—Northern India Salt Revenue Department. (Sub-heads B. 5 and E. 1).

Works estimated to cost more than Rs. 20,000 have been treated as Major Works.

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Original appropriation More (+) Less (—)	Outlay compared with Modified appropriation More (+) Less (—)	Remarks.
1	2	3	4	5	6	7

III.—Major Works for which specific provision was not made in the Budget.

I. Installation of crushing and Screening Plant at Khewra

.. .. —1,206 —1,206 —1,206

Col. 6.—Adjustment of surplus material transferred; Work completed in 1936-37 at a cost of Rs. 2,26,853.

IV.—Minor Works.

Collectively 54,800 51,575 63,888 +9,088 +12,313

Col. 6.—Due to execution of certain unforeseen works and completion of unfinished works of 1935-36.

Deduct—Value of unserviceable assets and losses written-off —20,000 —18,408 —18,541 +1,459 —133

ACCOUNT II.—PROVINCES.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
H.—Direction :			
H. 1.—Pay of Officers			
Non-voted O. 5,000	11,930	12,129	+199
M. 6,930			
Col. 1.—Mainly in Madras. To meet the cost of a temporary Collector of Salt Revenue from 1st November 1936.			
Voted O. 2,81,400	2,86,910	2,87,086	+176
R. 5,510			
H. 2.—Pay of Establishments			
O. 31,94,200	31,55,967	31,46,895	—9,072
R. —38,233			
H. 3.—Allowances, Honoraria, etc. (including overtime and holiday allowances.)			
Non-voted M. 3,000	3,000	2,887	—113
Col. 1.—See H. I. Non-voted.			
Voted O. 4,67,800	5,15,141	5,12,115	—3,026
R. 47,341			
Col. 1.—Mainly in Madras. Addition due to the conveyance allowance of officers deputed from Calcutta, travelling allowance of sub-Inspectors employed on the Pondicherry and Karaikal frontiers and other overtime and holiday allowances.			
H. 4.—Supplies and Services			
O. 1,87,100	2,01,148	1,89,553	—11,595
R. 14,048			
Col. 4.—Mainly in Madras; due to certain rewards not having been paid during the year.			
H. 5.—Contingencies			
O. 2,05,800	2,34,261	2,26,527	—7,734
S. 5,000			
R. 23,461			
Col. 1.—Mainly in Madras; due to the increase in the postal rates and reorganisation of the preventive measures round the Pondicherry and Karaikal frontiers. Col. 4.—In Madras, Burma, Bombay and Orissa. Due to Economy.			
H. 6.—Establishment charges paid to the Customs Department	1,18,000	1,18,000	..
H. 7.—Establishment charges paid to other Governments, Departments, etc.			
Non-voted M. 9,832	9,832	9,908	+76
Col. 1.—Payment to Madras government towards the cost of Military Police for checking smuggling of goods into British India on the Pondicherry and Karaikal Frontiers.			
Voted O. 3,46,900	4,06,003	3,97,246	—8,757
S. 40,000			
R. 19,103			
Cols. 1 & 4.—In Madras. Due to the reorganisation of preventive measures round the Pondicherry and Karaikal frontiers; the provision however, proved excessive.			
H. 8.—Grants-in-aid, Contributions, etc.			
O. 2,000	1,590	1,690	+100
R. —410			

ACCOUNT II.—PROVINCES—*contd.*

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
H.—Direction—<i>concl'd.</i>			
H. 9.— <i>Deduct</i> —Establishment charges recovered from other Governments, Departments, etc.	—3,400	—3,013	+387
<i>Col. 4.</i> —In Sind, lower actual cost due to a leave arrangement.			
H. 10.— <i>Deduct</i> —Contributions, etc.			
O. —2,100 }	—1,700	—1,590	+110
R. 400 }			
<i>Col. 4.</i> —In Madras.			
H. 11.— <i>Deduct</i> —Charges recovered from the Customs Department :			
H. 11 (1).—Out Ports			
<i>Non-voted</i>	—500	—3,302	—2,802
<i>Col. 4.</i> —In Madras. Represents one-third of the expenditure booked under the minor heads "Direction" and "Preventive Establishment" in the combined Salt and Customs Department. The increase is due to a large growth of expenditure in the combined department.			
Voted O. —7,99,400 }	—8,08,108	—8,19,990	—11,882
R. —8,708 }			
H. 11 (2).—Land Customs			
<i>Non-voted</i> O. —500 }	—3,300	—3,963	—663
M. —2,800 }			
<i>Cols. 1 & 4.</i> —In Madras. Recoveries from the Customs Department.			
Voted O. —11,21,800 }	—11,73,512	—11,48,704	+24,808
R. —51,612 }			
<i>Col. 4.</i> —Recoveries from the Customs Department less than anticipated in Madras circle.			
H. 12.— <i>Deduct</i> —Probable Savings			
O. —30,000 }	..	..	..
R. 30,000 }			
Not realised.			
I.—Preventive Establishment :			
I. 1.—Pay of Establishments			
O. 32,300 }	38,900	38,454	—446
R. 6,600 }			
<i>Col. 1.</i> —Additional establishment entertained for Salt Preventive duty in the Ceded Districts (Madras). <i>Col. 4.</i> —Certain establishments discharged earlier than anticipated.			
I. 2.—Allowances, Honoraria, etc.	23,000	22,200	—800
I. 3.—Supplies and Services			
O. 400 }	500	481	—19
R. 100 }			
I. 4.—Contingencies			
O. 1,800 }	2,800	2,633	—167
R. 1,000 }			

ACCOUNT II.—PROVINCES—*contd.*

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
J.—Medical Establishment :			
J. 2.—Pay of Establishments			
O. 10,300 }	9,605	9,583	—22
R. —695 }			
J. 3.—Allowances, Honoraria, etc.			
O. 400 }	1,095	358	—737
R. 695 }			
Col. 4.—In Sind. Travelling allowance bill of an officer transferred from Aden remained unpaid.			
J. 4.—Supplies and Services			
O. 3,000 }	2,550	2,489	—61
R. —450 }			
J. 5.—Contingencies			
O. 1,600 }	1,390	1,364	—26
R. —210 }			
K.—Works :			
K. 1.—Buildings			
O. 1,03,300 }	1,20,300	1,16,102	—4,198
R. 17,000 }			
Col. 1.—In Madras. Due mainly to the repair of the damage to buildings caused by cyclone in some factories in northern division.			
K. 2.—Roads			
O. 49,200 }	46,700	44,708	—1,992
R. —2,500 }			
K. 3.—Petty Construction and Repairs			
O. 1,03,300 }	1,15,800	1,11,250	—4,550
R. 12,500 }			
K. 4.—Maintenance of Rolling Stock for Salt works at Kharaghoda	10,000	8,718	—1,282
Col. 4.—In Bombay. Progress of work not as quick as anticipated.			
L.—Salt purchase and freight			
O. 6,40,800 }	5,44,740	5,40,973	—3,767
R. —96,060 }			
Col. 1.—Mainly in Bombay. Due to curtailment in production on account of large stock on hand.			
M.—Salt Compensations			
Non-voted O. 5,95,000 }	5,95,200	5,95,002	—198
M 200 }			
Voted O. 24,200 }	23,090	23,623	+ 533
R. —1,110 }			
Surrenders or withdrawals within grant			
Gross R. —29,920	—29,920	..	+ 29,920
Deductions R. 29,920	29,920	..	—29,920

ACCOUNT II.—PROVINCES—*concl'd.*

Major Head and Sub-head.		Final Appropriation.	Actual Expenditure.	Excess + Saving —
1		2	3	4
		Rs.	Rs.	Rs.
Transfers from or to other Accounts				
	R. 22,230	22,230	..	—22,230
Totals	Non-voted	Gross	6,19,962	—36
		Deductions	—3,800	—3,465
		Net	6,16,162	—3,501
	Voted	Gross	58,51,800	—49,752
		Deductions	—19,56,800	—16,497
		Net	38,95,000	—66,249

NOTES.

1. The reappropriations under the sub-heads A 4 (4) (a) and E. I. proved to be in the wrong direction.

2. *Sub-head H. 12.*—The lump cut of Rs. 30,000 relates to Madras circle. The saving was not realised, as there was an expenditure of Rs. 15,84,918 against the original appropriation of Rs. 15,38,000 resulting in an excess of Rs. 46,918.

3. As a result of the simplification of the accounts of the Northern India Salt Revenue Department from 1936-37, the minor heads "Manufacture and Sales" and "Engineering Section"; (see sub-heads A-4 and A-6) were newly introduced under the major head "3-Salt" to replace the old minor heads "Manufacture", "Weighment" and "Stores and Workshop Establishment".

4. *Losses.*—The following appreciable items have been reported :—

Account I.—Sub-head A. 4 (4) (c).—Write off of buildings (Rs. 12,311); other works (Rs. 3,836), and of plant and machinery (Rs. 14,274).

5. *Remission of and abandonment of claims to Revenue.*—

Nature.	Amount.	Reasons for remission.
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	Rs.	
Remission of excise duty and price of salt issued free to villagers at Luni (Pachbadra).	7,051	Sanctioned by the Government of India to afford relief to the establishment and villagers at Luni, as there is no shop anywhere in the vicinity.

Other Salt Sources—Store Account for 1936-37.

	Bombay. maunds.	Sind maunds.	Madras maunds.
Salt in store on 1st April 1936 (including wastage to be written off)	2,427,562	18,981	706,340
Salt manufactured, excavated or purchased during the year	2,297,762	..	43,006
Total	4,725,324	18,981	749,346
Removed by purchasers during the year	2,933,789*	15,508	631,626
Wastage, etc., written off	48,668†	1,137	44,858
Total	2,982,457	16,645	676,484

Balance in store on 31st March 1937 (including wastage to be written off)	1,742,867	2,336	72,862
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Rate.			
	Rs. 1-13 per maund inclusive of duty at Rs. 1-9 per maund.	Rs. 1-12-3 per maund inclusive of duty at Rs. 1-9 per maund.	Rs. 1-11-10 per maund inclusive of duty at Rs. 1-9 per maund.
Value	Gross Rs. 31,58,946	Rs. 4,124	Rs. 1,26,750
	Net Rs. 4,35,717	Rs. 474	Rs. 12,903

Observations.

Bombay.—No special agency was employed for verification and revaluation of salt at Kharaghoda. It is stated that it is not possible to verify the actual stock of salt on hand until the stock is completely cleared. Consequently the loss or wastage, or gain, is ascertained and accounted for when the stock of a year is completely cleared, as prescribed by the orders of the Government of India.

Madras.—It has been certified by the Collector of Salt Revenue that the stock of salt in the several factories have been verified by the Factory officers concerned and reported to be correct.

Sind.—No Salt was manufactured or excavated or purchased during the year due to the reason that the salt depot at Saran was leased out to a firm from 1st April 1936 and they will issue their own fresh excavated salt after the Government salt is exhausted.

Review of the Stores Position of the Madras Salt Department.

Salt was manufactured on Government account under the monopoly system in the 1936 season in two places namely, Polavaram and Markkanam. The stock at the close of the year under review, excluding wastages to be written off, was 2,598 maunds at Polavaram and 46,758 maunds at Markkanam.

During the 1937 season (to end of August 1937) the quantities stored at Polavaram and Markkanam amounted to 46,840 maunds and 47,168 maunds respectively against an estimate of 76,000 maunds and 50,000 maunds for the period. The stock at the end of August 1937 was 32,996 maunds at Polavaram and 70,896 maunds at Markkanam.

The stock of salt at Markkanam is intended solely to meet the indent from the French Government at Pondicherry and is considered adequate for the purpose.

In the Polavaram factory, as a result of the failure of manufacture in the 1936 and 1937 seasons, the sales have been restricted to 4,000 maunds per month. At this rate, the existing stock is expected to last till the salt of the 1938 season is available.

As stated in the review under the Appropriation account of 1935-36, the entire stock of Government salt at the Madras Depot was removed by the contractor before 31st March 1937, according to the terms of the agreement executed by him. The loss incurred in the working of the Madras depot during 1936-37 was Rs. 43,690, the total loss from 1934-35 to 1936-37 being Rs. 2,74,287. The loss was mainly due to reduction made in prices with a view to early clearance of the accumulated stock at the depot and to high working costs in the factories of supply. The stock of Salt at Polavaram and Markkanam factories at the end of November 1937 was 20,994 maunds and 70,896 maunds respectively.*

Review of salt store, Bombay.

The closing balance on 31st March 1937 is less by about 7 lacs of maunds than in the previous year. This decrease was due to less production of salt during the year due to heavy stock on 1st April 1936.

There was an increase of sales of over 2 lacs of maunds during the year under review over those in the previous year. This is attributed to the improved quality of salt which has led to a greater demand of Kharaghoda salt in the up-country markets.

Item No. 2 of the store account includes a quantity of 10,044 maunds which were found on actual clearance of the 1936 salt stored in the closed stores.

The quantity of 48,668 maunds written off during the year represents the loss and wastage found on actual clearance of the 1934 salt stored in the open stores.

The stock of salt was not verified for the reasons stated below the store account.†

IMPORTANT COMMENT.

Control of expenditure in the Amalgamated Department of Customs and Salt in Madras.—With regard to the observation made last year under this grant to the effect that the control of expenditure in the Madras Circle had not improved during 1935-36 to the extent anticipated, the Public Accounts Committee were informed by the departmental representative, *vide* paragraph 49 (second sub-paragraph) of their proceedings on the accounts of 1935-36, that the attention of the authorities concerned to the said comment had already been drawn and that the matter would certainly be followed up.

* Accountant General, Madras.
† Madras.

During the year under review, there was a saving of 1·8 per cent. in the total of the final appropriation under 'H.-Direction' and 'I.-Preventive Establishment' against an excess of 1 per cent. in the previous year. Excesses occurred under items and savings under 14 as against 12 and 5 respectively in 1935-36. Out of the 15 sub-heads involved, the variations under 7 sub-heads were greater than those of the previous year and smaller under 7 sub-heads, one sub-head showing no change. Thus, it would appear that there has not been any marked improvement during the year under report, as compared with the previous year.*

* Accountant General, Madras.

GRANT No. 19.—OPIUM.

See also Commercial Appendix.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —
1	2	3	4
	Rs.	Rs.	Rs.
MAJOR HEAD "4.—OPIUM".			
B.—Payments for special cultivation in			
Malwa			
O. 17,00,000 }			
R. —66,740 }	16,33,260	16,34,029	+769
Col. 1.—Some States did not ask for advances (Rs. 32,000); and reduction in advances admissible to States owing to anticipated outturn of opium being less than the quota of the year. (Rs. 34,740).			
C.—Payments to cultivators in the United Provinces:			
C. 1.—Payments for Opium			
O. 5,90,400 }			
S. 25,000 }	6,69,134	6,64,008	—5,126
R. 53,734 }			
Col. 1.—Excess out-turn of opium of 1935-36.			
C. 2.—Commission to Lambardars			
O. 14,800 }			
R. 1,890 }	16,690	16,690	..
Col. 1.—See C. 1.			
D.—Ghazipur Opium Factory:			
D. 1.—Pay of Officers	38,400	38,392	—8
D. 2.—Pay of Establishments			
O. 74,900 }			
R. —3,100 }	71,800	71,730	—70
D. 3.—Allowances, Honoraria, etc.			
O. 500 }			
R. —140 }	360	355	—5
D. 4.—Supplies and Services			
O. 62,000 }			
R. —2,540 }	59,460	60,282	+822
D. 5.—Contingencies			
Non-voted	300	..	—30
Col. 4.—No compensation was given to workmen as there was no casualty during the year.			
Voted			
O. 25,200 }			
R. 330 }	25,530	25,476	—54
D. 6.—Contribution to Municipal Board, Ghazipur, for upkeep of roads.			

GRANT NO. 19.—OPIUM.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —
1	2	3	4
	Rs.	Rs.	Rs.
—Superintendence and Other Establishments in the United Provinces :			
E. 1.—Pay of Officers			
Non-voted O. 47,200			
M. —11,651	35,549	35,549	..
Voted O. 55,200			
R. 5,591	60,791	60,763	—28
E. 2.—Pay of Establishments			
O. 77,600			
R. 400	78,000	77,858	—142
E. 3.—Allowances, Honoraria, etc.			
Non-voted O. 4,800			
M. —1,172	3,628	3,644	+16
Col. 1.—Posting of a voted in place of a non-voted officer on leave out of India.			
Voted O. 17,200			
R. 1,815	19,015	16,630	—2,385
Col. 1.—Changes in personnel from non-voted to voted. Col. 4.—Non-utilization of provision for rewards on confiscation of opium and also for transfer travelling allowance of an officer.			
E. 4.—Supplies and Services			
O. 2,200			
R. —896	1,304	1,299	—5
Col. 1.—Based on actual requirement.			
E. 5.—Contingencies			
O. 14,200			
R. —701	13,499	13,497	—2
Col. 1.—Economy.			
E. 6.—Works			
O. 11,500			
R. —1,000	10,500	10,340	—160
F.—Charges in other Provinces :			
F. 1.—Opium Miscellaneous Charges in Calcutta	2,000	1,698	—302
Col. 4.—Saving had been reserved to meet possible charges at the close of the year			
F. 2.—Other Opium Agencies and establishments			
F. 2 (1).—Pay of Establishments			
O. 4,100			
R. —260	3,840	3,839	—1
F. 2 (2).—Other Charges			
O. 2,500			
R. —700	1,800	1,800	..
F. 3.—Compensations	70,700	71,216	+516
F. 4.—Neemuch Opium Factory :			
F. 4 (1).—Pay of Establishments			
O. 4,900			
R. 3,332	8,232	7,961	—271
Col. 1.—Manufacture of more ball opium than originally provided for.			
F. 4 (2).—Other Charges			
O. 36,800			
R. 4,123	40,923	40,611	—312
Col. 1.—Extra opium delivered by a State.			
F. 5.—Contribution towards the cost of			

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
G.—Cost of police guards supplied to the Opium Department	910	907	—3
O. 1,400 } R. —490 }			
H.—English Charges (High Commissioner):	67	..	—67
H. (1).—Stores R. 67			
H. (2).—Establishment	8,374	8,289	—85
Non-voted O. 14,000 } M. —5,626 }			
Col. 1.— Due to the death of an officer while on leave in England.			
Voted O. 13,000 } R. —1,311 }	11,639	14,172	+2,483
Cols. 1 & 4.—Reduction in the grant was proposed in India, but the savings allowed for therein did not fully materialise and unforeseen payments were made to a new leave case late in the year. In the absence of intimation of the reduction in the grant, application was made in March for additional appropriation of Rs. 1,200 but was received in India too late for sanction of funds.			
I.—Loss or Gain by Exchange	..	—50	—50
Non-voted	..	—74	—74
Voted			
Surrenders or withdrawals within Grant	5,796	..	—5,796
R. 5,796			
Totals { Non-voted	1,18,551	1,18,648	+97
Voted	27,74,000	27,63,263	—10,737

NOTE.

A reappropriation in the wrong direction is noticeable under sub-head E. 3—voted.

A.

*Account of payments to States in Malwa in 1936-37.

(Sub-head B.)

	Rs.
1. Outstanding advances to States on 1st April 1936	2,26,800
2. Total payments to States (cash advances as well as settle- ments during 1936-37).	Rs. 15,77,074
Add—Amount deducted on account of contribution at annas three per seer	19,156
Total payments	18,23,030
3. Value of opium supplied by the States in 1936-37 including bonus—	
(a) Produce of season 1935-36 excluding escort charges	16,48,070
(b) Produce of season 1936-37	Nil
4. Value of cash recoveries in 1936-37	
Total recoveries	16,48,070
5. Outstanding advances to States on 31st March 1937	1,74,960

N.B.—The difference between item 2 and the sub-head B in the Appropriation Accounts represents payments on account of Joint Opium Officer's establishment and other incidental

B.

* Account of payments to cultivators in the United Provinces in 1936-37 for cultivation of opium.

(Sub-head—C. 1.)

	Rs.
1. Outstanding advances to cultivators on 1st April, 1936	95,101
2. Total payments to cultivators (cash advances as well as cash settlements) during 1936-37	6,69,468
Total payments	7,64,569
3. Value of opium supplied by cultivators in 1936-37—	
(a) Produce of season 1935-36	6,68,795
(b) Produce of season 1936-37 . . . . .	..
4. Value of cash recoveries in 1936-37	5,866
Total recoveries	6,74,661
5. Outstanding advances to cultivators	89,908
6. Writes off . . . . .	..
Net outstanding on 31st March 1937	89,908

N.B.—The difference between the figures shown against item 2 above and sub-head C. 1. in the Appropriation Accounts is due to the adjustments of cash recoveries within the year.

* Accountant General, United Provinces.

GRANT No. 19-A.—EXCISE.

Major Head and sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
MAJOR HEAD "6- EXCISE".			
A.—District Executive Establishment :			
A. 1.—Bonded Warehouse Establishment :			
A. 1 (1).—Pay of Establishments			
O. 5,060 }	5,626	5,641	+15
R. 626 }			
A. 1 (2).—Other Charges			
O. 1,000 }	1,288	1,284	—4
R. 288 }			
B.—Compensations :			
B. 1.—Compensation payable to H. H. the Mehtar of Chitral	15,000	15,000	..
B. 2.—Charges paid to Punjab Govern- ment for loss of Still-head duty	4,07,000	4,07,000	...
B. 3.—Charges paid to United Provinces Government for loss of Still-head duty	40,000	40,000	...
B. 4.—Compensation to Indian States for charas			
O. 2,12,000 }	2,18,348	2,17,025	—1,323
M. 6,348 }			
C.—Cost price of opium supplied to the Excise Department :			
C. 1.—Gujarat States Agency			
O. 10,000 }	6,286	6,280	—6
R. —3,714 }			
<i>Col. 1.—Less opium purchased than provided for in the budget.</i>			
Surrenders or withdrawals within Grant			
R. 2,800	2,800	..	—2,800
Totals			
{ Non-voted	2,18,348	2,17,025	—1,323
{ Voted	4,78,000	4,75,205	—2,795

GRANT NO. 20.—STAMPS.

See also Commercial Appendix.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.

MAJOR HEAD "7—STAMPS".

—Administrative Charges of Central Stamp Office, Calcutta :

A. 1.—Pay of Establishments

O.	7,600	7,300	7,298	—2
R.	—300			

A. 2.—Contingencies

O.	900	850	847	—3
R.	—50			

A. 3.—Deduct—Amount recovered from Posts and Telegraphs

—11,500	—11,500	—
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3.—Security Printing Press Charges :

B. 1.—Press Charges :

B. 1(1).—Pay of Officers

Non-voted O.	38,400	38,700	38,760	+60
M.	300			

Voted O.	14,600	16,500	15,861	—639
R.	1,900			

B. 1(2).—Pay of Establishments

O.	1,94,300	1,82,668	1,84,762	+2,094
R.	—11,632			

Col. 4.—Mainly due to extra pay of the technical staff for overtime work (Rs. 700), the anticipated deputation of a senior member of the staff not having materialised (Rs. 800) and pay of a technical supervisor transferred from the Currency Note Press (Rs. 300).

B. 1(3).—Allowances, Honoraria, etc.

Non-voted O.	4,700	4,000	3,934	—66
M.	—700			
Voted O.	4,100	3,900	4,104	+204
R.	—200			

Col. 4.—Hospital charges incurred in March 1937.

B. 1 (4).—Scholarships and Passages of State Scholars

R.	1,800	1,800	2,535	+735
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Col. 1.—New item not foreseen at time of the budget. Col. 4.—Due to payment, in advance, of scholarship allowance.

B. 1(5).—Supplies and Services.

O.	11,13,900	12,13,300	11,92,564	—20,736
R.	99,400			

Major Head and Sub-head.		Final Appropriation.	Actual Expenditure.	Excess + Saving —
1		2	3	4
		Rs.	Rs.	Rs.
B.—Security Printing Press Charges—<i>conold.</i>				
B. 1.—Press Charges—<i>conold.</i>				
B. 1(7).—Grants-in-aid, Contributions, Donations, etc.				
<i>Non-voted</i>	O. 10,100 } M. 2,000 }	12,100	12,166	+66
Col. 1.—Restoration of the reduction made by the Government of India in the estimates originally proposed.				
<i>Voted</i>	O. 43,700 } R. 3,400 }	47,100	48,085	+985
Col. 4.—The provision proved insufficient, due to incorrect calculations at the time of framing the original estimates.				
B. 1(8).—Establishment Charges paid to other Governments, Departments, etc.				
		11,900	11,876	—24
B. 1(9).—Interest and Depreciation				
	O. 2,42,400 } R. 12,700 }	2,55,100	2,48,039	—7,061
Col. 4.—Depreciation not required to be adjusted in respect of certain plant and machinery (Rs. 8,961) counterbalanced by excess in interest charges due to rise in interest bearing capital (Rs. 1,000).				
B. 2.—Other Charges				
<i>Non-voted</i>	O. —5,200 } M. —60 }	—5,760	—5,648	+112
<i>Voted</i>	O. —6,900 } R. —7,260 }	—14,100	—17,619	—3,519
Col. 1.—Fewer persons availing themselves of leave (Rs. 4,000) and adjustment of correct leave contribution for the staff coming under Revised Leave Rules with retrospective effect (Rs. 3,200). Col. 4.—Less leave taken by the staff than anticipated.				
C.—Lump sum Reserve for unforeseen Charges				
	O. 1,12,400 } R. —1,12,400 }	—	..	..
See note 2.				
D.—Amount paid for supply of stamps from Central Stamp Stores.				
<i>Non-voted</i>		..	28	+28
<i>Voted</i>		..	7	+7
Surrenders or withdrawals within Grant				
	R. 12,782	12,782	..	—12,782
<hr/>				
<i>Non-voted</i>		49,040	49,240	+200
Totals {	<i>Voted</i>	17,50,500	17,10,245	—40,255
	{ Gross	—11,500	—11,500	..
	{ Reductions	17,39,000	16,98,745	—40,255
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NOTES.

1. The saving in the voted section of the grant is attributable to sub-heads B. 1 (2), B. 1 (5)

GRANT No. 21.—FOREST.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
MAJOR HEAD "8.—FOREST" AND "8-A.—FOREST CAPITAL OUTLAY CHARGED TO REVENUE".			
A.—General Direction.—(Headquarters office):			
A. 1.—Pay of Officers			
O. 39,000 }	49,300	49,059	—141
M. 10,200 }			
Col. 1.—Leave salary of the Inspector General drawn in India.			
A. 2.—Allowances, Honoraria, etc.			
O. 3,000 }	5,000	4,978	—22
M. 2,000 }			
Col. 1.—Payment of transfer travelling allowance to the officiating Inspector General and unanticipated tour charges.			
A. 3.—Grants-in-aid, Contributions, etc.			
M. 400	400	362	—38
Col. 1.—Passage contribution of the officiating Inspector General.			
B.—Forest Research Institute—Establishments:			
B. 1.—Pay of Officers			
Non-voted O. 1,02,800 }	1,16,000	1,15,496	—504
M. 13,200 }			
Voted O. 1,87,400 }	1,87,630	1,87,288	—342
R. 230 }			
B. 2.—Pay of Establishments			
O. 2,03,700 }	1,98,620	1,98,224	—396
R. —5,080 }			
B. 3.—Allowances, Honoraria, etc.			
Non-voted O. 9,100 }	10,600	9,909	—691
M. 1,500 }			
Col. 1.—To meet transfer travelling allowances of two officers.			
Voted O. 19,900 }	19,730	19,581	—149
R. —170 }			
B. 4.—Supplies and Services and Contingencies			
O. 44,600 }	42,350	41,997	—353
R. —2,250 }			
B. 5.—Grants-in-aid, Contributions, etc.			
	3,000	3,034	+34
B. 6.—Deduct—Establishment and other charges recovered from other Governments, departments, etc.			

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.			
1	2	3	4			
	Rs.	Rs.	Rs.			
C.—Forest Research Institute—Other charges :						
C. 1.—Purchase of Stores and Tools and Plant						
O. 5,100 }	3,700	2,843	—857			
R. —1,400 }						
Col. 1.—Reduction to accommodate expenditure for Lucknow Exhibition. to non-purchase, and non-adjustment of the price of some stores in the year.						
Col. 4.—Due						
C. 2.—Communications and Buildings—Repairs and Maintenance						
O. 500 }	400	385	—15			
R. —100 }						
C. 3.—Miscellaneous :						
C. 3 (1).—Temporary Establishment on Daily Labour						
O. 12,800 }	15,130	14,976	—154			
R. 2,330 }						
Col. 1.—To meet expenditure in connection with the Lucknow Exhibition.						
C. 3 (2).—Purchase of Timber for Seasoning and Preserving (including Freight and Carting charges)						
O. 6,500 }	8,030	7,558	—472			
R. 1,530 }						
Col. 1.—See C. 3 (1).						
C. 3 (3).—Purchase of Coal, Raw Materials, Chemicals and Apparatus						
O. 14,700 }	12,500	12,231	—269			
R. —2,200 }						
C. 3 (4).—Other Charges						
O. 22,400 }	25,910	26,133	+223			
R. 3,510 }						
Col. 1.—See C. 3 (1).						
D.—Interest on Forest capital outlay	8,100	8,271	+171			
E.—Charges in England (High Commissioner) on Stores	16,000	15,528	—472			
F.—Loss or Gain by Exchange	..	—88	—88			
G.—Share of Capital Charges financed from Ordinary Revenues						
O. 4,800 }	3,400	3,338	—62			
R. —1,400 }						
Col. 1.—Purchase of gas plant kept in abeyance to meet extra expenditure in connection with Lucknow Exhibition.						
Surrenders or withdrawals within Grant						
R. 5,000	5,000	..	—5,000			
Totals	{	{ Gross		1,92,300	1,91,109	—1,191
		{ Deductions		—15,000	—15,027	—27
		{ Net		1,77,300	1,76,082	—1,218
		{ Gross		5,33,400	5,29,994	—3,406
		{ Deductions		—5,400	—5,368	+32
		{ Net		5,33,000	5,24,626	—8,374

GRANT No. 22.—IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—CHARGED TO REVENUE.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2 Rs.	3 Rs.	4 Rs.
<i>A.—Interest on works for which Capital Accounts are kept—Major Head “14”</i>			
O. 2,54,000 } M. —3,400 }	2,50,600	7,67,374	+5,16,774
<i>Col. 4.—See Note 3.</i>			
<i>B.—Share of Capital charges on Irrigation Works (cost of works as well as general charges) financed from Ordinary Revenues (vide C in Demand No. 90)—Major Head “16”.</i>			
O. 76,000 } R. —60,798 }	15,202	15,309	+107
<i>Col. 1.—Mainly in Baluchistan (Rs. 67,900) due to non-execution of Karakweir Project and other less urgent minor works, counterbalanced by Rs. 7,102 in Rajputana for a new tank at Dadola, wrongly provided under C. 1 (1) (1).</i>			
<i>C.—Cost of Works Charged to Revenue :</i>			
<i>C. 1.—Working Expenses of Irrigation Works for which Capital Accounts are kept—Major Head “XIII—Deduct—Working Expenses” :</i>			
PRODUCTIVE :			
<i>Share of the Central Government on account of Irrigation in the Nasirabad Tehsil (Baluchistan) by the Lloyd Barrage and canals construction Scheme (Khirthar Branch).</i>			
Maintenance and Repairs	..	5,68,017	+5,68,017
Establishment	..	3,20,823	+3,20,823
Tools and Plant	..	6,179	+6,179
<i>Col. 4.—See Note 2.</i>			
UNPRODUCTIVE :			
<i>C. 1 (1).—Works in Baluchistan and Ajmer-Merwara :</i>			
<i>C. 1 (1) (1).—Extensions and Improvements</i>			
O. 22,000 } R. —11,002 }	10,998	10,886	—112
<i>Col. 1.—In Baluchistan (Rs. 4,862) due to postponement of works to find funds for urgent works under C. 3 (1) (1) and in Rajputana (Rs. 6,140) see sub-head B.</i>			
<i>C. 1 (1) (2).—Maintenance and Repairs</i>			
O. 92,500 } R. 20 }	92,520	90,951	—1,569
<i>C. 2.—Miscellaneous Expenditure—Irrigation Works—Major Head “15-A” :</i>			
<i>C. 2 (1).—Works :</i>			
<i>C. 2 (1) (1).—Minor Works.</i>			
O. 60,000 } R. —44,089 }	15,911	15,813	—98
<i>Col. 1.—In Baluchistan due to change of allocation of certain works carried out during 1935-36 (Rs. 9,900), transfer to sub-heads C. 3. (1) (1) and C. 3 (2) for urgent works (Rs. 27,900) and postponement of less urgent works (Rs. 6,289).</i>			
<i>C. 2 (2).—Maintenance and Repairs</i>			
O. 15,000 } R. —2,900 }	12,100	11,554	—546
<i>Col. 1.—Due to curtailment of expenditure on maintenance and working expenses and postponement of less urgent works to meet funds required under sub-head C. 3. (2).</i>			
<i>C. 2 (3).—Other Charges</i>			
R. 6,376	6,376	10,160	+3,784

Amount released during 1936-37 payable by the Government of India in respect of

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
C.—Cost of Works Charged to Revenue—<i>concl.</i>			
C. 3.—Miscellaneous Expenditure—Navigation, Embankment and Drainage Works— Major Head "15-B.":			
C. 3 (1).—Works :			
C. 3 (1) (1).—Major Works			
O. 18,400 }	49,752	49,890	+138
R. 31,352 }			
<i>Col. 1.</i> —Completion of Quetta Storm Water drainage and embankment project (Rs. 10,852) and improvement to Nari river flood protection bund (Rs. 20,500).			
C. 3 (2).—Maintenance and Repairs			
O. 13,300 }	62,530	62,139	—391
R. 49,230 }			
<i>Col. 1.</i> —Restoration of flood damages to Nari bund.			
C. 3 (3).—Other Charges			
O. 700 }	650	586	—64
R. —50 }			
D.—Establishment Charged to Revenue :			
D. 1.—Direction :			
D. 1 (1).—Pay of Officers			
	21,900	21,820	—80
D. 1 (2).—Other Charges			
Non-voted O. 3,600 }	2,900	2,617	—283
M. —700 }			
Voted O. 3,100 }	950	955	+5
R. —2,150 }			
<i>Col. 1.</i> —Post of stenographer remaining vacant.			
D. 2.—Executive :			
D. 2 (1).—Pay of Officers			
	9,700	9,776	+76
D. 2 (2).—Other Charges			
O. 64,000 }	62,250	58,361	—3,889
R. —1,750 }			
<i>Col. 4.</i> —Mainly in Baluchistan. Certain bills remained uncashed before the close of the year owing to the non-settlement of an audit objection.			
D. 3.—Other Establishments (including Establishment charges incurred in England) :			
D. 3 (1).—Other Indian Charges (including amounts paid to other Governments, etc.)			
O. 21,400 }	14,166	17,310	+3,144
R. —7,234 }			
<i>Col. 1.</i> —Mainly in Rajputana. Portion of land revenue receipts due to irrigation work credited in accordance with the rules on the subject for the net amount, i.e., land revenue less cost of collection, etc. instead of in gross as previously. <i>Col. 4.</i> —Mainly in Baluchistan. Larger debits on <i>pro rata</i> distribution. See Note 6.			
D. 3 (2).—English charges	11,000	2,121	—8,879

GRANT NO. 22.—IRRIGATION, NAVIGATION, ETC.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
Rs.	Rs.	Rs.	
-Establishment Charged to Revenue— <i>concd.</i>			
D. 4.—Pensionary Charges			
Non-voted	2,900	2,994	+94
Voted			
O. 4,400			
R. 23	4,423	4,623	+200
D. 5.— <i>Deduct</i> —Establishment charges recovered from other Governments, Departments, etc.			
O. —11,000	—26,200	—62,094	—35,894
R. —15,200			
Col. 1.—Execution of additional works for Civil Works, Frontier Watch and Ward and Defence Services Department. Col. 4.—Larger credits on account of <i>pro rata</i> distribution. See Note 6.			
D. 6.— <i>Deduct</i> —Establishment not charged to Revenue (<i>vide</i> B. 1. in Demand No. 90):			
D. 6 (1).—Pensionary Charges			
O. —300	—130	—128	+2
R. 170			
D. 6 (2).—Other Establishment Charges			
O. —9,500	—1,870	—2,300	—430
R. 7,630			
Col. 1.—Smaller outlay on capital works. Col. 4.—Due to <i>pro rata</i> distribution. See Note 6.			
I.—Tools and Plant charged to Revenue :			
E. 1.—New Supplies			
E. 2.—Repairs, Carriage and Other Charges			
O. 7,900	6,177	5,820	—357
R. —1,723			
Col. 1.—Non-execution of capital works and non supply of goods ordered through Indian Stores Department.			
E. 3.— <i>Deduct</i> —Tools and Plant charges recovered from other Governments, Departments, etc.			
O. —400	—1,350	—2,996	—1,646
R. —950			
Cols. 1 & 4.—Larger expenditure on works of other departments.			
E. 4.— <i>Deduct</i> —Tools and Plant not charged to Revenue (<i>vide</i> B. 2 in Demand No. 90)			
O. —1,200	—90	—90	—
R. 1,110			
Col. 1.—Non execution of capital works.			
F.—Suspense :			
F. 1.—Stock :			
F. 1 (1).—Charges			
R. 1,700	1,700	1,774	+74
Col. 1.—Purchase of stores for works commenced during the year.			

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	
1	2	3	4	
	Rs.	Rs.	Rs.	
F.—Suspense Charged to Revenue—concl'd.				
F. 2.—Other Suspense Accounts :				
F. 2 (1).—Charges				
R. 93,300	93,300	1,18,251	+ 24,951	
Col. 1.—Purchase of stores for sub-soil drainage scheme and Spinkercy Project. Col. 4.— Adjustment of stores transferred from the Baluchistan Earthquake Division.				
F. 2 (2).—Deduct—Recoveries				
R. —92,000	—92,000	—1,18,638	—26,638	
Cols. 1 & 4.—See F. 2 (1).				
G.—Grants-in-aid, Contributions, etc.				
Non-voted	600	600	..	
Voted O. 11,000 } R. 361 }	11,361	11,361	..	
H.—Deduct—English cost of Stores and Establishment (converted at prevailing rate of Exchange and included in C. and D. above)				
	—11,000	—2,121	+ 8,879	
An adjusting head. See D. 3 (2) and I. 1.				
I.—English charges charged to Revenue (At par value £1=Rs. 13½) :				
I. 1.—Establishment	11,000	2,133	—8,867	
Col. 4.—Mainly contingent provision for leave salaries.				
J.—Reserve for Revenue Expenditure				
Non-voted M. 700	700	..	—700	
Voted O. 10,000 } R. —5,726 }	4,274	..	—4,274	
See Note 5.				
K.—Loss or Gain by Exchange.				
	..	—12	—12	
Surrenders or withdrawals within Grant				
Gross R. —44,940	—44,940	..	+ 44,940	
Deductions R. 99,940	99,940	..	—99,940	
Totals				
{ Non-voted	Gross	3,01,600	7,99,647	+ 4,98,047
	Deductions	—11,000	—2,121	+ 8,879
	Net	2,90,600	7,97,526	+ 5,06,926
	Gross	4,20,400	13,90,538	+ 9,61,138
{ Voted	Deductions	—22,400	—1,87,052	—1,64,652
	Net	4,07,000	12,03,486	+ 7,96,486

NOTES.

1. The excesses over the total grant, voted and non-voted mainly occurred under the sub-heads C. 1. and A. respectively. The percentages of variations on the final appropriations are +195.7 (voted) and +174.4 (non-voted) against the corresponding percentages of —13.76 (voted) and —5.88 (non-voted) in the previous year, and has been caused by the transactions for the first time under the sub-heads C-1 and A. for the reasons

2. *Sub-head C-1. Productive.*—The Lloyd Barrage and Canals construction (Khirthar Branch) irrigates land in the Nasirabad Tehsil (Baluchistan) and the Central Government have to pay a share of the working expenses to the Government of Sind on this account. No provision was made in the Budget to meet this liability, as it was decided upon after the close of the year 1936-37.

The share of working expenses for irrigation during 1932-33 to 1935-36 works upto Rs. 6,73,000 and includes Rs. 51,000 as interest charges for the payment of arrears during 1936-37. The share for 1936-37 amounts to Rs. 2,22,019 which has been calculated provisionally on an overall percentage basis.

3. *Sub-head A.*—See Note 2 under Grant No. 90.—Irrigations, etc. No provision was made to meet this liability as a decision regarding the adjustment was not reached until after the close of the year.

4. The store account of the irrigation works in Baluchistan for 1936-37 was audited and found correct.

5. *Sub-head J.*—The Operations upon the "Reserve" were as follows:—

	Voted.	Non-voted.
	Rs.	Rs.
Original Provision for 'Reserve' in Demands for Grants for 1936-37	10,000	..
Add—Amount Withdrawn to "Reserve" from provinces and Areas from time to time.	62,407	700
Total	72,407	700
Deduct—Amount allotted to Province and Areas from time to time	13,133	..
Balance	59,274	700
Amount surrendered to Government	55,000	..
Balance lapsed	4,274	700

6. *Pro-rata distribution of Establishment and Tools and Plant charges.*—The general principle regulating the adjustment of establishment charges is that establishment employed solely on a particular work is debited to that work and the remaining charges distributed over the various heads of account in proportion to the works expenditure concerned. For this purpose in Baluchistan the cost of Sub-divisional Establishment is first divided equally between Major head '15' and Major heads '16' and 'XIII' and the share of each of the latter two heads is determined in the proportion of the works expenditure under each head. The establishment charges of the Assistant Executive Engineer and his office are similarly divided in the rates of five-sixth and one-sixth between Major heads '15' and '16' and 'XIII'. The further division between the latter two heads is made in the proportion of works expenditure under each head. The cost of establishment including the Superintending Engineer and his staff engaged mainly on miscellaneous works is debitable to Major head '15'. In Rajputana, where the establishment employed on Irrigation and Civil Works is joint, the charges are debited initially to the Civil Works grant and a share of the cost of establishment is recoverable from this grant at a fixed percentage rate. In this area, the establishment which collects irrigation revenue is under the Land Revenue Department and a share of this expenditure is debited to irrigation revenue expenditure. Both in Baluchistan and Rajputana, Tools and Plant charges are debited initially to Major heads '15' and '41' respectively and the share chargeable to other heads is calculated at a fixed percentage rate.

The system of distribution of establishment charges on the basis of works expenditure is known as the pro-rata method and the variations under sub-heads D. 3(1), D. 5 and D. 6 (2) are

Statement of Expenditure on Important New Works.

Name of work.	Original Appro- priation.	Modified Appro- priation.	Expendi- ture.	Outlay compared with.	
				Original Appro- priation. More + Less —.	Modified Appro- priation. More + Less —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
I.—Major works above Rs. 50,000 for which specific provision was made in the Budget.					
BALUCHISTAN.					
(Habib Nullah Drainage and Embankment Scheme.)					
1. Quetta Storm Water Drain- age and Embankment Project	18,400	29,252	29,311	+10,911	+59
Revised Estimate Rs. 2,28,968; expenditure to 31st March 1937, Rs. 2,05,718; in progress. <i>Col. 5.</i> —Due to further progress towards completion of the work, funds were provided by reappropriation.					
II.—Major works for which specific provision was not made in the Budget.					
2. Carrying out improvements and repairs to the Nari flood protection bund . . . . .	..	20,500	20,575	+20,375	+75
Revised Estimate Rs. 21,460; expenditure to 31st March 1937, Rs. 20,575; in progress. <i>Col. 5.</i> —Funds provided by reappropriation to meet the cost of this new and urgent work.					
IV.—Minor Works.					
3. All Works collectively					
XIII.—Working Expenses	22,000	10,998	10,886	—11,114	—112
<i>Col. 5.</i> —Postponement of less urgent works to find funds for urgent works (Rs. 4,844) and wrong provision of Rs. 6,140 reappropriated to proper sub head B.					
15.—Other Revenue Expenditure	60,000	15,911	15,813	—44,187	—98
<i>Col. 5.</i> —Funds reappropriated to provide for more urgent works.					

RANT No. 25.—INTEREST ON ORDINARY DEBT AND REDUCTION OR AVOIDANCE OF DEBT.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
MAJOR HEAD "19.—INTEREST ON ORDINARY DEBT" AND "21.—APPROPRIATION FOR REDUCTION OR AVOIDANCE OF DEBT."			
<i>Interest on Ordinary Debt :</i>			
A.—Rupee Debt :			
A. 1.— <i>Permanent Debt :</i>			
A. 1 (1).— <i>Interest on Permanent Debt</i>			
O. 17,06,86,000 }	17,20,51,000	17,19,56,340	—94,660
M. 13,65,000 }			
<i>Col. 1.</i> —Due to payment of half-year's interest on the new 2½ per cent. loan 1948-52 which could not be foreseen.			
A. 1 (2).— <i>Interest on Expired Loans</i>			
O. 1,30,000 }	1,50,000	1,81,672	+34,672
M. 20,000 }			
<i>Cols. 1 & 4.</i> —Claims adjusted under this head have to be met when received.			
A. 1 (3).— <i>Discount written off to Revenue</i>	67,18,000	67,18,000	..
A. 2.— <i>Floating Debt :</i>			
A. 2 (1).— <i>Discount on Treasury Bills</i>			
O. 70,00,000 }	23,26,000	26,12,414	+2,86,414
M. —46,74,000 }			
<i>Col. 1.</i> —Reduction in the total amount of treasury bills issued and in the average rate of discount. <i>Col. 4.</i> —Amount of treasury bills issued in the closing month of the year was greater than anticipated.			
A. 2 (2).— <i>Interest on other Temporary Loans</i>			
M. 3,74,000	3,74,000	3,73,699	—301
<i>Col. 1.</i> —Interest on Ways and Means Advances. This cannot be forecast in budget.			
A. 3.— <i>Management of Debt</i>			
O. 7,77,000 }	9,00,000	8,99,253	—747
S. 1,04,000 }			
R. 19,000 }			
<i>Col. 1.</i> —Mainly due to charges in connection with the new 2½ per cent. loan 1948-52.			
A. 4.— <i>Brokerage, Commission, etc. on Loans</i>			
S. 75,000	75,000	75,112	+112
<i>Col. 1.</i> —See A. 3.			
A. 5.— <i>Miscellaneous</i>			
O. 13,000 }	22,000	22,823	+823
R. 9,000 }			
<i>Col. 1.</i> —See A. 3.			

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2 Rs.	3 Rs.	4 Rs.
B.—Deduct.—Interest on Debt incurred for Commercial Departments and Provincial Governments :			
B. 1.—Railways			
O. —18,97,85,000 }	—18,79,39,000	—18,77,90,173	+1,48,827
M. 18,46,000 }			
<i>Col. 1.—Mainly due to the rate of interest being slightly lower than was assumed in the budget; this is based on the average rate of interest on Government loans outstanding at the end of the year. Col. 4.—Capital outlay during the year was slightly less than anticipated.</i>			
B. 2.—Posts and Telegraphs			
O. —81,51,000 }	—79,25,000	—79,27,753	—2,753
M. 2,26,000 }			
<i>Col. 1.—Mainly due to reduction in rate of interest.</i>			
B. 3.—Irrigation Works (Central)			
O. —2,54,000 }	—2,51,000	—7,67,374	—5,16,374
M. 3,000 }			
<i>Col. 4.—Interest on capital expenditure in connection with the Nasirabad Section of the Lloyd Barrage Project.</i>			
B. 4.—Salt works			
O. —4,10,000 }	—4,09,000	—4,09,328	—328
M. 1,000 }			
B. 5.—Forest			
O. —70,000 }	—69,000	—69,279	—279
M. 1,000 }			
B. 6.—Security Printing			
O. —2,56,000 }	—1,50,000	—1,53,400	—3,400
M. 1,06,000 }			
<i>Col. 1.—Due to the exhibition of the amount (Rs. 1,28,000) pertaining to Currency Note Press under a separate sub-head (B.7) and increase in the amount of capital at charge (Rs. 22,000).</i>			
B. 7.—Currency Note Press			
M. —1,28,000	—1,28,000	—1,26,449	+1,551
<i>Col. 1.—See B. 6.</i>			
B. 9.—Provincial Loans Fund			
O. —8,16,00,000 }	—7,96,74,000	—7,96,73,973	+27
M. 19,26,000 }			
<i>Col. 1.—Due to reduction in the rate of interest on certain advances previously granted in view of the reduction in the borrowing rates of the Government of India, and also due to an advance of Rs. 3,98,00,000 to the fund provided in the budget proving unnecessary.</i>			
B. 10.—Provincial Governments			
	..	—7,022	—7,022
<i>Col. 4.—Two provincial Governments made advance payments of interest in respect of short-term loans taken by them during the year. See also Note 2.</i>			
C.—Loss by Exchange			
Non-voted M. —3,35,000	—3,35,000	—3,37,677	—2,677
Voted R. —6,000	—6,000	—7,606	—1,606
D.—Sterling Debt :			
D. 1.—Interest on Loans contracted in England under various Acts			
O. 14,08,56,000 }	14,01,96,000	14,01,92,750	—3,250
M. —6,60,000 }			
<i>Col. 1.—Due to purchase of stock for cancellation before maturity.</i>			
D. 2.—Interest portion of Railway Annuities			
	1,99,26,000	1,99,24,913	—1,087
D. 3.—Interest on outstanding Liabilities of Railway Companies taken over on Purchase			
	1,13,43,000	1,13,42,833	—167
D. 6.—Difference between Par value and cost of India Bonds purchased for cancellation			
O. 13,42,000 }	18,38,000	18,38,230	+230
M. 4,96,000 }			
<i>Col. 1.—See D. 1.</i>			

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.		
1	2	3	4		
	Rs.	Rs.	Rs.		
D.—Sterling Debt— <i>concd.</i>					
D. 9.—Management of Debt					
O. 12,86,000	12,74,000	12,73,190	—810		
R. —12,000					
<i>Col. 1.</i> —A saving of Rs. 50,000 due to payment in India instead of in London of management charges for rupee debt on the London register partially absorbed by heavier redemption charges than anticipated on debt discharged.					
D. 10.—Other Items					
O. 1,72,000	1,52,000	1,55,180	+3,180		
R. —20,000					
<i>Cols. 1 & 4.</i> —Due to fluctuations in amount of dealings by the public in India Stocks and Debenture Stocks.					
E.—Deduct—Interest on Debt incurred for Commercial Departments and Provincial Governments:					
Railways					
Non-voted O. —10,89,44,000	—10,87,39,000	—10,87,35,687	+3,313		
M. 2,05,000					
<i>Col. 1.</i> —Due to re-calculation of rate of interest for non-specific debt.					
Voted	—2,68,000	—2,67,607	+393		
Appropriation for Reduction or Avoidance of Debt :					
F.—Sinking Funds	1,36,71,000	1,36,71,000	..		
G.—Other Appropriations :					
G. 1.—India	1,63,29,000	1,63,29,000	..		
Surrenders or withdrawals within Grant					
R. 10,000	10,000	..	—10,000		
Totals	{ Non-voted	Gross	38,45,87,000	38,48,06,174	+2,19,174
		Deductions	—38,52,84,000	—38,56,60,438	—3,76,438
		Net	—6,97,000	—8,54,264	—1,57,264
	{ Voted	Gross	24,27,000	24,17,952	—9,048
		Deductions	—2,68,000	—2,67,607	+393
		Net	21,59,000	21,50,345	—8,655

NOTES.

1. The variation under sub-head B. 3.—Irrigation Works is mainly responsible for the final saving in the non-voted section of the grant.

2. Sub-head B. 10.—This head records the interest paid by the Provincial Governments to the Central Government on loans and advances given by the latter to the former.

3. Losses.—Rs. 40,208 by frauds perpetrated by forged endorsements on Government Promissory Notes. One of such cases reported at pages 96-97 of the last Report has been taken to the Privy Council in order to obtain an authoritative decision regarding the liability for such cases.*

4. A review of the Debt Redemption Scheme for the year, with which sub-heads F. and G. under "Appropriation for Reduction or Avoidance of Debt" are concerned, will be found in paragraph 15 of Chapter II of the Report.

GRANT No. 26.—INTEREST ON MISCELLANEOUS OBLIGATIONS.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
	Rs.	Rs.	Rs.
MAJOR HEAD—" 20.—INTEREST ON OTHER OBLIGATIONS "			
<i>Charges in India.</i>			
<i>A.—Special Loans :</i>			
<i>A. 1.—Interest on Loans from the late King of Oudh</i>			
O. 7,08,000 }	7,20,690	7,54,970	+34,370
M. 12,600 }			
Col. 4.—Claims not preferred at regular intervals. Excesses appeared in the accounts after the close of the year.			
<i>A. 2.—Interest on other Special Loans</i>			
O. 1,00,200 }	1,02,120	1,01,271	—849
M. 1,920 }			
<i>B.—Treasury Notes of Service and other Funds</i>			
O. 23,000 }	23,050	21,931	—1,119
M. 50 }			
Col. 4.—In Central Provinces. Estimate framed on actuals proved excessive.			
<i>C.—Deposits of Service Funds bearing interest :</i>			
<i>C. 1.—Interest on uncovenanted service Family Pension Funds</i>			
O. 5,49,000 }	5,58,600	5,58,905	+305
M. 9,600 }			
<i>C. 2.—Interest on other Service Funds</i>			
O. 1,08,500 }	1,08,650	1,07,891	—759
M. —150 }			
<i>D.—Savings Bank Deposits :</i>			
<i>D. 1.—Interest on General Provident Fund.</i>			
O. 1,25,45,600 }	1,23,35,100	1,22,22,534	—1,12,566
M. —2,10,500 }			
<i>D. 2.—Interest on Civil Service Provident Fund</i>			
O. 7,43,500 }	7,14,700	7,12,154	—2,546
M. —28,800 }			
<i>D. 3.—Interest on Indian Civil Service (Non-European Members) Provident Fund</i>			
O. 49,500 }	47,500	48,122	+622
M. —2,100 }			
<i>D. 4.—Bonus on Postal Cash Certificates</i>			
O. 3,75,00,000 }	4,25,00,000	4,25,00,000	—
M. 50,00,000 }			
Col. 1.—The amount actually paid as bonus during the year was Rs. 5,54,91,423. The excess over the final grant was met from the "Post Office Cash Certificate Bonus Fund".			
<i>D. 5.—Interest on Post Office Savings Banks</i>			
O. 1,70,00,000 }	1,47,00,000	1,45,45,038	—1,54,962
M. —23,00,000 }			
Col. 1.—Reduction of the rate of interest from July 1936. Col. 4.—Less deposits than anticipated.			

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
<i>D.—Savings Bank Deposits—concl'd.</i>			
<i>D. 6.—Interest on other Bank Accounts</i>			
O. 2,81,05,300 }	2,75,77,091	2,74,58,316	—1,18,775
M. —5,28,209 }			
<i>E.—Special Savings Bank Accounts</i>			
O. 24,81,100 }	24,74,550	24,80,363	+5,813
M. —6,550 }			
<i>F.—Other items :</i>			
<i>F. 1.—Payments to Post Office for Savings Bank and Cash Certificate work</i>			
O. 68,88,000 }	71,52,000	71,31,712	—20,288
S. 2,64,000 }			
<i>Col. 1.—Due to more transactions.</i>			
<i>F. 2.—Interest on Provincial Balance</i>			
O. 4,50,000 }	6,05,900	6,05,875	—25
M. 1,55,900 }			
<i>Col. 1.—Due to larger deposits, by certain Provincial Governments than had been anticipated.</i>			
<i>F. 3.—Interest on Famine Relief Fund Balance</i>			
O. 5,92,600 }	4,68,950	4,24,637	—44,313
M. —1,23,650 }			
<i>Cols. 1 & 4.—Withdrawal of balances by local governments and reduction in rate of interest.</i>			
<i>F. 4.—Other Interest Charges</i>			
O. 70,40,300 }	78,53,600	80,34,560	+1,80,
M. 3,13,300 }			
<i>Col. 1.—Increase in the railway revenue against budget expectation of loss to be met from the Depreciation Reserve Fund; and consequent increase of balance of that fund and interest thereon. Col. 4.—Mainly due to repayment of loan to the Depreciation Reserve Fund being more than anticipated in the revised estimates.</i>			
<i>F. 5.—Miscellaneous :</i>			
<i>Charges in England.</i>			
M. 13,100	13,100	12,988	—112
<i>G.—Interest on Sterling Branches of Provident Funds</i>			
O. 66,06,000 }	65,82,000	65,89,963	+7,963
M. —24,000 }			
<i>H.—Interest on B. & N. W. Railway Sinking Fund</i>	15,000	14,494	—506
<i>I.—Loss or Gain by Exchange</i>			
M. —124	—124	—34,219	—34,095
Totals			
<i>{ Non-voted</i>	11,74,00,387	11,71,59,793	—2,40,594
<i>{ Voted</i>	71,52,000	71,31,712	—20,288

GRANT No. 27.—STAFF, HOUSEHOLD AND ALLOWANCES OF THE GOVERNOR GENERAL.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
MAJOR HEAD "22—GENERAL ADMINISTRATION".			
A.—Salary of the Governor General	2,57,500	2,57,467	—33
B.—Sumptuary Allowance of the Governor General	40,000	40,000	..
C.—Expenditure from Contract Allowance	1,41,800	1,41,909	+109
D.—State Conveyances and Motors			
O. 43,000 }	43,833	43,767	—66
M. 833 }			
E.—Private Secretary :			
E. 1.—Pay of Officers			
Non-voted O. 10,600 }	36,600	36,600	..
M. 26,000 }			
Col. 1.—Appointment of a non-voted in place of a voted officer.			
Voted O. 38,800 }	13,520	13,520	..
R. —25,280 }			
Col. 1.—See Non-voted.			
E. 2.—Pay of Establishments			
O. 64,300 }	61,002	61,097	+95
R. —3,298 }			
E. 3.—Allowances, Honoraria, etc.			
O. 12,700 }	11,540	11,540	..
R. —1,160 }			
E. 4.—Presents and Charities			
O. 10,000 }	..	..	..
R. —10,000 }			
Col. 1.—The sub-head has been transferred to the group head F.—Military Secretary.			
E. 5.—Postage and Telegrams			
O. 55,000 }	70,058	68,697	—1,361
R. 15,058 }			
Col. 1.—Mainly due to (i) unforeseen expenditure on telegrams issued on behalf of His Excellency the Viceroy on his voyage to India, on his assumption of office and to the broadcasting of His speeches, (ii) radio charges for supply of official and news telegrams on His Excellency's visit to Burma and (iii) special services rendered by the Posts and Telegraphs Department in connection with His Excellency's tours.			
E. 6.—Other Contingencies			
O. 11,500 }	13,384	13,361	—23
R. 1,834 }			
Col. 1.—Cost of His Excellency the Viceroy's dictaphone.			
E. 7.—Grants-in-aid, Contributions, etc.			
Non-voted	600	600	..
Voted R. 180	180	180	..
F.—Military Secretary :			
F. 1.—Pay of Officers			
Non-voted O. 40,400 }	39,400	39,375	—25
M. —1,000 }			
Voted O. 30,900 }	28,500	29,184	+684
R. —2,400 }			
Col. 4.—The anticipated saving as per col. 1 did not fully materialise.			

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving—.
1	2	3	4
Rs.	Rs.	Rs.	
F.—Military Secretary——concd.			
F. 2.—Pay of Establishments			
O. 91,000 }	89,000	88,971	—29
R. —2,000 }			
F. 3.—Allowances, Honoraria, etc.			
O. 23,700 }	23,100	23,731	+631
R. —600 }			
Col. 4.—Unanticipated extra expenditure for the passage of an officer.			
F. 4.—Presents and charities			
R. 10,000	10,000	10,000	..
Col. 1.—Decision to transfer the entire amount from E. 4. to this sub-head under the Military Secretary.			
F. 5.—Supplies and Services			
O. 43,500 }	42,000	41,755	—245
R. —1,500 }			
F. 6.—Maintenance of Gardens	77,400	77,428	+28
F. 7.—Postage and Telegrams	6,000	6,000	..
F. 8.—Other Contingencies	15,200	16,146	+946
Col. 4.—Installation of telephones during His Excellency's visit to Calcutta and New Delhi which could not be foreseen.			
F. 9.—Grants-in-aid, Contributions, etc.	1,200	725	—475
Col. 4.—Contribution due to the Military Department in respect of surgeon to His Excellency the Viceroy was not paid as he was confirmed in the Central Civil Department. Savings not surrendered through oversight.			
G.—Tour Expenses :			
G. 1.—Special Trains and Steamers and Haulage of Saloon Carriages			
O. 3,25,900 }	2,97,700	3,38,561	+40,861
M. —28,200 }			
Col. 4.—Mainly due to His Excellency the Viceroy's tour to Burma at the close of the year. Additional provision of Rs. 50,000 was suggested in the Revised Estimates for "Haulage of special trains" against the original appropriation of Rs. 2,00,000, but actually no application for additional funds was made by the controlling officer to the Finance Department.			
G. 2.—Other Charges			
O. 1,45,000 }	1,50,000	1,51,143	+1,143
M. 5,000 }			
H.—English Charges (High Commissioner) on Stores			
O. 42,000 }	43,200	40,622	—2,568
M. 1,200 }			
Col. 4.—Mainly reduction in prices.			
I.—Loss or Gain by Exchange		—210	—210
Surrenders or withdrawals within Grant			
R. 19,116	19,116	..	—19,116
Totals { Non-voted	10,51,823	10,90,569	+38,731
{ Voted	4,80,000	4,61,610	—18,390

NOTES.

1. Sub-heads C and D.—The Military Secretary to His Excellency the Viceroy has certified that the expenditure shown against these sub-heads has been incurred for the purposes for which the grants were given.

2. The reappropriation in the wrong direction under sub-head G. 1 is brought to notice.

3. The excess in the non-voted section is mainly attributable to sub-head G. 1. The per-

GRANT No. 28.—EXECUTIVE COUNCIL.

Major Head and Sub-head.		Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1		2 Rs.	3 Rs.	4 Rs.
MAJOR HEAD "22.—GENERAL ADMINISTRATION".				
A.—Executive Council :				
A. 1.—Pay				
	O. 4,65,000 }	4,66,100	4,66,417	+17
	M. 1,400 }			
A. 2.—Allowances				
		4,300	5,292	+992
Col. 1.—Accurate budgeting is not possible under this head.				
A. 3.—Tour Expenses				
	O. 90,000 }	1,01,000	1,02,572	+1,572
	R. 11,000 }			
Col. 1.—More touring of the Honourable Members. Col. 4.—Accurate budgeting under this head is not possible ; and some excesses or savings are more or less unavoidable.				
A. 4.—Grants-in-aid, Contributions, etc.				
		1,200	1,200	..
B.—Cabinet Secretary :				
B. 1.—Pay of Officers				
	Non-voted O. 2,400 }	6,590	6,590	..
	M. 4,190 }			
Col. 1.—Appointment of a non-voted in place of a voted officer.				
	Voted O. 42,000 }	11,442	11,442	..
	R. —30,558 }			
Col. 1.—Due to resignation of the Secretary, his duties being performed by a non-voted officer who for a certain period was only given a special pay for the extra work.				
B. 2.—Pay of Establishments				
	O. 8,400 }	2,900	2,830	—70
	R. —5,500 }			
Col. 1.—Due to the conversion of the post of Superintendent to gazetted rank.				
B. 3.—Allowances, Honoraria, etc.				
	Non-voted O. 500 }	680	626	—54
	M. 180 }			
	Voted O. 1,600 }	1,700	1,599	—101
	R. 100 }			
B. 4.—Postage and Telegrams				
	O. 5,000 }	200	200	..
	R. —4,800 }			
Col. 1.—The office being newly constituted, provision could not be correctly estimated.				
B. 5.—Contingencies				
	O. 2,000 }	2,600	2,512	—88
	R. 600 }			
B. 6.—Grants-in-aid, Contributions, etc.				
	O. 600 }	..	..	..
	M. —600 }			
Col. 1.—Provision proved unnecessary.				
Surrenders or withdrawals within Grant				
	R. 29,158	29,158	..	—29,158
Totals . { Non-voted				
		4,79,170	4,80,125	+955
{ Voted				
		1,49,000	1,21,155	—27,845

NOTE.

Group head B—Vote 1.—A total saving of Rs. 46,417 accrued under the voted sub-heads of this group against the original provision of Rs. 59,000 which works out to 68.5 per cent.

GRANT No. 29.—COUNCIL OF STATE.

Major Head and sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	
1	2	3	4	
	Rs.	Rs.	Rs.	
MAJOR HEAD "22.—GENERAL ADMINISTRATION".				
A.—Pay of President				
O. 20,000 } R. —1,500 }	18,500	18,412	—88	
B.—Allowances, Honoraria, etc.				
Non-voted O. 8,000 } M. —4,300 }	3,700	3,240	—460	
Col. 1.—The number of members whose allowances were non-voted was less than provided for on the basis of previous years' figures.				
Voted O. 1,10,000 } S. 9,000 }	1,19,000	1,18,471	—529	
C.—Contingencies				
	4,000	3,870	—130	
Surrenders or withdrawals within Grant				
R. 1,500	1,500	..	—1,500	
Totals	<div><div>Non-voted</div><div>Voted</div></div>	<div><div>3,700</div><div>1,43,000</div></div>	<div><div>3,240</div><div>1,40,753</div></div>	<div><div>—460</div><div>—2,247</div></div>

GRANT No. 30.—LEGISLATIVE ASSEMBLY AND LEGISLATIVE ASSEMBLY DEPARTMENT.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
MAJOR HEAD "22.—GENERAL ADMINISTRATION."			
A.—Legislative Assembly :			
A. 1.—Pay of President and Deputy President			
O. 52,000 }	41,910	41,905	—5
M. —10,030 }			
Col. 1.—Due to final adjustment in the Home accounts of the pay drawn by the Hon'ble President from the Home Treasury while in England.			
A. 2.—Pay of Officers	3,000	3,000	..
A. 3.—Allowances, Honoraria, etc.			
Non-voted	30,000	25,690	—4,310
Col. 4.—Some members delayed the presentation of their bills for March 1937.			
Voted			
O. 4,00,400 }	4,49,800	4,34,524	—15,276
S. 80,000 }			
R. —30,600 }			
Col. 1.—(a) Continuance of the winter session beyond March 1936 and the autumn session for about 3 weeks beyond the usual period (Rs. 80,000) and (b) non-arrival of many members till the last week of February 1937, i.e., a month after the commencement of the budget session (Rs. 30,600). Col. 4. See Non-voted col. 4.			
A. 4.—Supplies and Services			
O. 3,000 }	2,600	2,540	—60
R. —400 }			
B.—Legislative Assembly Department :			
B. 1.—Pay of Officers			
O. 70,900 }	76,900	77,387	+487
R. 6,000 }			
B. 2.—Pay of Establishments	2,37,200	2,35,912	—1,288
B. 3.—Allowances, Honoraria, etc.	39,500	39,713	+213
B. 4.—Contingencies	34,000	33,783	—217
Surrenders or withdrawals within Grant			
R. 25,000	25,000	..	—25,000
Totals { Non-voted	71,910	67,595	—4,315
Voted	8,68,000	8,26,859	—41,141

NOTE.

The large saving in the voted section of the grant is mainly attributable to sub-head A. 3

GRANT No. 31.—FOREIGN AND POLITICAL DEPARTMENT.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
MAJOR HEAD "22.—GENERAL ADMINISTRATION".			
A.—Pay of Officers			
Non-voted O. 2,74,500 } M. 79,726 }	3,54,226	3,47,928	—6,298
Col. 1.—Appointment of Railway Jurisdiction Committee, special representatives of His Excellency the Viceroy, an additional Deputy Secretary and officer on special duty, the appointments being made after the preparation of the budget.			
Voted O. 1,59,600 } S. 8,000 }	1,67,600	1,61,924	—5,676
Col. 4.—Due to the non-utilization of the provision of leave salary to the full extent and the leave salary of an officer having been charged to the Eastern States Agency grant.			
B.—Pay of Establishments			
O. 4,59,200 } S. 8,500 } R. —1,000 }	4,66,700	4,65,084	—1,616
C.—Allowances, Honoraria, etc.			
Non-voted O. 18,500 } M. 20,774 }	39,274	45,711	+6,437
Col. 1.—See sub-head A—Non-voted. Col. 4.—Due to railway debits on account of extensive tours of the three special representatives of His Excellency the Viceroy being more than anticipated.			
Voted O. 99,400 } S. 16,500 } R. 3,600 }	1,19,500	1,18,972	—528
Col. 1.—Payment of house-rent etc. of the additional staff for Federation work and travelling allowance of the staff of the Frontier Watch and Ward Committee and of the three special representatives.			
D.—Postage, Telegram and Telephone Charges			
O. 1,60,000 } S. 34,000 } R. —14,300 }	1,79,700	1,78,848	—852
Col. 1.—Due to developments on the frontier and the constitutional changes.			
E.—Other Contingencies			
O. 30,800 } S. 2,000 } R. 11,700 }	44,500	44,952	+452
Col. 1.—Due to the creation of various new posts such as the staff of the Special Representatives, Frontier Watch and Ward Committee, etc.			
F.—Grants-in-aid, Contributions, etc.	..	177	+177
Col. 4.—It was anticipated that the amount could be met by re-appropriation which however did not materialise.			
G.—Reductions made by the Legislative Assembly			
	—100	..	+100
Totals	{ Non-voted 3,93,500 Voted 9,77,900	3,93,816 9,69,780	+316 —8,120

GRANT No. 32.—HOME DEPARTMENT.

Major Head and Sub-head.		Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1		2 Rs.	3 Rs.	4 Rs.
MAJOR HEAD "22. GENERAL ADMINISTRATION".				
A.—Secretariat :				
A. 1.—Pay of Officers				
Non-voted	O. 1,40,400 } M. 18,700 }	1,59,100	1,53,792	—5,308
Col. 4.—Pay of an officer drawn in England and adjusted in Home accounts.				
Voted	O. 70,900 } S. 12,800 } R. 700 }	84,400	84,613	+213
Col. 1.—Mainly due to continuance of temporary post of a superintendent for which provision was made for part of the year; and appointment of two officers on special duty during the year.				
A. 2.—Pay of Establishments				
	O. 2,41,100 } S. 800 } R. 220 }	2,42,120	2,43,070	+950
A. 3.—Allowances, Honoraria, etc.				
Non-voted	O. 4,200 } M. 2,000 }	6,200	6,112	+212
Col. 1.—Tour charges of an officer on special duty exceeded the estimate.				
Voted	O. 48,300 } S. 3,000 } R. 1,080 }	52,380	55,663	+3,283
Col. 1.—See A. 1.—Voted. Col. 4.—Unforeseen charges for the passages of certain officers.				
A. 4.—Contingencies				
	O. 42,000 } R. 13,500 }	55,500	55,958	+458
Col. 1.—Due to heavy expenditure incurred in connection with the accession of His Majesty King George VI for which no provision was made.				
A. 5.—Grants-in-aid, Contributions, etc.				
	O. 2,900 } M. 120 }	3,020	2,655	—365
B.—Bureau of Public Information :				
B. 1.—Pay of Officers				
		63,800	64,333	+533
B. 2.—Pay of Establishments				
	O. 64,800 } R. —7,147 }	57,653	57,681	+28
B. 3.—Other Charges				
	O. 42,600 } R. 7,147 }	49,747	51,058	+1,311
Col. 1.—Mainly travelling and other allowances of additional staff and the intensified activities of the Bureau after its reorganisation late in 1936-37. Col. 4.—Installation of telephones for two additional officers and extra postage on printed reviews.				
C.—Intelligence Bureau, Home Department :				
C. 1.—Pay of Officers				
	O. 2,86,100 } M. 20,956 }	3,07,056	3,07,247	+191

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving—.
1	2 Rs.	3 Rs.	4 Rs.
C.—Intelligence Bureau, Home Department—concl'd.			
<i>C. 2.—Pay of Establishments</i>			
O. 1,83,300 }	1,81,750	1,81,827	+77
M. —1,550 }			
<i>C. 3.—Allowances, Honoraria, etc.</i>			
O. 1,22,900 }	1,23,900	1,25,535	+1,635
M. 1,000 }			
<i>Col. 4.—Debits from Railways on account of Director's journeys by requisitions received after the close of the year exceeded anticipations.</i>			
<i>C. 4.—Supplies and Services</i>			
O. 2,700 }	2,397	2,397	..
M. —303 }			
<i>C. 5.—Secret Service Contingencies</i>			
O. 2,20,000 }	1,82,402	1,82,402	..
M. —37,598 }			
<i>Col. 1.—An exact estimate of likely expenditure under this head is not possible.</i>			
<i>C. 6.—Other Contingencies</i>			
O. 67,700 }	85,000	85,285	+285
M. 17,300 }			
<i>Col. 1.—See C. 5.</i>			
<i>C. 7.—Grants-in-aid, Contributions, etc.</i>			
O. 6,600 }	7,810	7,522	—288
M. 1,210 }			
<i>Col. 1.—Payment of passage contributions of additional officers appointed during the year.</i>			
<i>C. 8.—Deduct—Amount recovered from other Governments, Departments, etc.</i>			
O. —12,000 }	—6,000	—5,285	+715
M. 6,000 }			
<i>Col. 1.—One of the two officers remained on leave during nearly the whole year. Col. 4.—Mainly due to certain recoveries provided for under this head but correctly adjusted under other heads.</i>			
D.—Office of the Deputy Director, Intelligence, Peshawar :			
<i>D. 1.—Pay of Officers</i>			
O. 1,04,800 }	93,263	93,729	+466
M. —11,537 }			
<i>D. 2.—Pay of Establishments</i>			
O. 49,700 }	48,968	48,548	—420
M. —732 }			
<i>D. 3.—Allowances, Honoraria, etc.</i>			
O. 16,400 }	19,784	19,922	+138
M. 3,384 }			
<i>Col. 1.—More touring due to disturbances.</i>			
<i>D. 4.—Supplies and Services</i>			
O. 100 }	262	267	+5
M. 162 }			
<i>D. 5.—Secret Service Contingencies</i>	45,000	45,000	..
<i>D. 6.—Other Contingencies</i>			
O. 12,000 }	45,000	45,178	+178
M. 33,000 }			
<i>Col. 1.—Increased expenditure on service postage stamps on account of disturbances in Waziristan.</i>			
<i>D. 7.—Grants-in-aid, Contributions, etc.</i>			
O. 3,000 }	3,127	2,577	—550
M. 127 }			
<i>Col. 4.—Incorrect provision for an officer not entitled to passage concessions noticed too late for surrender.</i>			

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving—.	
1	2	3	4	
	Rs.	Rs.	Rs.	
E.—Reforms Office :				
E. 1.—Pay of Officers				
Non-voted O. 2,01,000 } M. —31,050 }	1,69,950	1,69,948	—2	
<i>Col. 1.</i> —Post of an additional secretary remained in abeyance for about seven months and one of the officers was on deputation out of India for about three months.				
Voted O. 52,200 } R. 800 }	53,000	52,660	—340	
E. 2.—Pay of Establishments				
O. 98,300 } R. —18,500 }	79,800	79,566	—234	
<i>Col. 1.</i> —Certain posts in the ministerial establishments remained unfilled throughout the year.				
E. 3.—Allowances, Honoraria, etc.				
Non-voted O. 2,200 } M. 4,300 }	6,500	6,452	—48	
<i>Col. 1.</i> —Deputation of the officer on special duty to the India Office, and tour of Additional Joint Secretary to Indian States with His Excellency's special Representatives.				
Voted O. 23,500 } R. 1,050 }	24,550	24,261	—289	
E. 4.—Contingencies				
O. 23,500 } R. 1,150 }	24,650	24,374	—276	
E. 5.—Grants-in-aid, Contributions, etc.				
O. 3,000 } M. —150 }	2,850	2,856	+6	
F.—Miscellaneous Charges				
S. 4,400	4,400	4,667	+267	
<i>Col. 1.</i> —To meet the equipment and voyage allowance of an officer.				
G.—English Charges (High Commissioner) on Stores	1,000	467	—533	
<i>Col. 1.</i> —Rounding of the grant.				
H.—Loss or Gain by Exchange	..	—3	—3	
I.—Reduction made by the Legislative Assembly	—100	..	+100	
<hr/>				
Totals	Gross	14,93,339	14,89,581	—3,758
	Deductions	—6,000	—5,285	+715
	Net	14,87,339	14,84,296	—3,043
	Voted	7,92,900	7,98,368	+5,468

GRANT No. 33.—PUBLIC SERVICE COMMISSION.

Major Head and Sub-head.		Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1		2	3	4
		Rs.	Rs.	Rs.
MAJOR HEAD "22.—GENERAL ADMINISTRATION."				
A.—Pay of Officers				
Non-voted	O. 2,04,300 } M. —1,944 }	2,02,356	2,02,355	—1
Voted	O. 15,900 } R. —3,333 }	12,567	12,566	—1
B.—Pay of Establishments				
	O. 60,700 } R. —5,000 }	55,700	55,623	77
C.—Allowances, Honoraria, etc.				
Non-voted	O. 8,800 } M. 700 }	9,500	9,493	—7
Voted	O. 16,400 } R. —1,700 }	14,760	14,707	+7
D.—Grants-in-aid, Contributions, etc.				
	O. 1,900 } M. —75 }	1,825	1,820	—5
E.—Supplies and Services				
	O. 80,000 } S. 7,000 } R. 7,900 }	94,900	94,263	—637
Col. 1.—Due to more candidates appearing in the examinations, enlargement of list of subjects for Indian Audit and Accounts Service examination, increased expenditure on travelling allowance of candidates, payment of honoraria to members of Interview and <i>viva voce</i> Boards and holding examination for the Survey of India. See Note 2.				
F.—Contingencies				
	O. 22,000 } R. 1,700 }	23,700	23,934	+234
Surrenders or withdrawals within Grant				
	R. 433	433	..	—433
Totals	Non-voted	2,13,681	2,13,668	—13
	Voted	2,02,000	2,01,093	—907

NOTES.

1. The fees realised during 1936-37 in respect of examinations conducted by the Public Service Commission amounted to Rs. 1,74,228.

2. Sub-head E.—The original appropriation under this Sub-head has required augmentation for the same reason for three years consecutively. The expenditure fluctuates from year to year, being entirely dependent upon the number of examinations and selections and the number of candidates appearing thereat.

GRANT No. 34.—LEGISLATIVE DEPARTMENT.

Major Head and Sub-head.		Final Appropriation.	Actual Expenditure.	Excess + Saving —.	
1		2	3	4	
		Rs.	Rs.	Rs.	
MAJOR HEAD "22.—GENERAL ADMINISTRATION".					
A.—Pay of Officers					
Non-voted	O.	1,99,100	1,83,300	1,83,323	—77
	M.	—15,800			
Voted	O.	51,100	67,350	67,314	—36
	S.	13,600			
	R.	3,250			
Col. 1.—Appointment of a voted in place of a non-voted officer.					
B.—Pay of Establishments					
	O.	2,08,700	2,05,000	2,01,951	—49
	R.	—3,700			
C.—Allowances, Honoraria, etc.					
Non-voted	O.	4,000	2,530	2,217	—313
	M.	—1,470			
Col. 1.—Non-utilisation of provision for medical treatment of officers of the superior services and less touring by the solicitors due to smaller number of cases involving personal discussions away from headquarters.					
Voted	O.	35,700	36,150	36,245	+ 95
	R.	450			
D.—Grants-in-aid, Contributions, etc.					
	O.	1,900	2,070	2,060	—10
	M.	170			
E.—Contingencies					
		24,500	22,600	—1,894	
Col. 4.—Savings, due to economy, not surrendered as it was difficult to make a close estimate of expenditure during March and of later book debits. See Note.					
Totals	{ Non-voted		1,57,900	1,87,500	—400
	{ Voted		3,33,000	3,31,116	—1,884

NOTE.

Sub-head E.—Savings were kept in hand for the last five years continuously and practically the same explanation was offered on each occasion, viz, it was difficult to make a close estimate of expenditure during March and of later book debits.

GRANT No. 35.—DEPARTMENT OF EDUCATION, HEALTH AND LANDS.

Major Head and Sub-head.		Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1		2	3	4
		Rs.	Rs.	Rs.
MAJOR HEAD "22.—GENERAL ADMINISTRATION".				
A.—Pay of Officers				
Non-voted	O. 1,39,000 } M. 26,808 }	1,65,808	1,65,807	—1
<i>Col. 1.—(i) Appointment of non-voted in place of voted officers and (ii) unforeseen debit for leave salary of an officer.</i>				
Voted	O. 1,04,800 } R. —24,290 }	80,510	80,510	..
<i>Col. 1.—(i) See (i) under non-voted and (ii) the leave of an officer out of India.</i>				
B.—Pay of Establishments				
	O. 2,76,400 } R. —9,000 }	2,67,400	2,67,119	—281
C.—Allowances, Honoraria, etc.				
Non-voted	O. 5,600 } M. 9,400 }	15,000	14,905	—95
<i>Col. 1.—Transfer travelling allowance due to changes in personnel and travelling charges in connection with the visit of the South African Delegation and of an officer on special duty.</i>				
Voted		61,200	60,395	—805
D.—Grants-in-aid, Contributions, etc.				
	O. 2,400 } M. 392 }	2,792	2,792	..
E.—Contingencies				
	O. 41,700 } R. 6,376 }	48,076	48,343	+267
<i>Col. 1.—Transfer of Imperial Secretariat Library from Simla to Delhi.</i>				
F.—Office of the Keeper of Records:				
F. 1.—Pay of Officers				
Non-voted	M. 18,000	18,000	18,000	..
<i>Col. 1.—Inclusion of the post of the Keeper of the Records of the Government of India in superior services rendering the charges non-voted.</i>				
Voted	O. 18,000 } R. —18,000 }	..	..	..
<i>Col. 1.—See Non-voted.</i>				
F. 2.—Pay of Establishments				
		75,200	73,254	—1,946
F. 3.—Allowances, Honoraria, etc.				
Non-voted	M. 650	650	290	—360
<i>Col. 4.—Non-encashment of a bill within the year.</i>				
Voted	O. 1,800 } R. 3,900 }	5,700	6,431	+731
<i>Cols. 1 & 4.—Mainly for transfer of the Imperial Record Department from Calcutta to New Delhi.</i>				

Major Head and Sub-head.		Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1		2	3	4
		Rs.	Rs.	Rs.
F.—Office of the Keeper of Records— <i>concl'd.</i>				
F. 4.—Supplies and Services and Contingencies!				
O.	7,700 }	31,800	31,900	+ 100
R.	24,100 }			
<i>Col. 1.</i> —See F. 3.—Voted.				
G.—Central Advisory Board of Education in India.				
G. 1.—Pay of Officers				
O.	5,900 }	5,400	5,400	..
R.	—500 }			
G. 2.—Pay of Establishments				
O.	4,300 }	5,115	5,010	—105
R.	815 }			
G. 3.—Allowances, Honoraria, etc.				
O.	11,600 }	3,400	3,375	—34
R.	—8,191 }			
<i>Col. 1.</i> —Non-attendance of some members of the Central Advisory Board of Education at the annual meeting.				
G. 4.—Supplies and Services and Contingencies				
O.	3,400 }	3,100	2,769	—331
R.	—300 }			
Surrenders or withdrawals with in Grant				
R.	25,090	25,090	..	—25,090
Totals { <i>Non-voted</i>		2,02,250	2,01,794	—456
{ <i>Voted</i>		6,12,000	5,84,506	—27,494

NOTE.

Sub-head—A. is mainly responsible for the total saving in the voted section of the grant.

GRANT No. 36.—FINANCE DEPARTMENT.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
MAJOR HEAD " 22.—GENERAL ADMINISTRATION ".			
A.—Ordinary Branch :			
A. 1.—Pay of Officers			
Non-voted O. 1,34,609 }	1,55,616	1,53,721	—1,895
M. 21,016 }			
Col. 1.—Pay of additional Secretary and Joint Secretary.			
Voted O. 1,03,600 }	1,30,300	1,30,645	+345
S. 26,700 }			
Col. 1.—Appointment of a voted in place of a non-voted officer and creation of additional posts for Reforms.			
A. 2.—Pay of Establishments			
O. 2,67,900 }	2,68,500	2,68,207	—293
S. 600 }			
A. 3.—Allowances, Honoraria, etc.			
Non-voted O. 4,700 }	4,100	4,928	+828
M. —600 }			
Col. 4.—Unexpected expenditure on a passage.			
Voted O. 62,500 }	64,200	65,238	+1,038
S. 1,700 }			
Col. 1.—See A. 1. Voted Col. 1. Col. 4.—Enhanced budget bonuses sanctioned and drawn in March 1937 and also increased tour charges of the establishment in March 1937.			
A. 4.—Contingencies	33,000	32,494	—506
A. 5.—Grants-in-aid, Contributions, etc.			
O. 2,100 }	505	494	—11
M. —1,595 }			
Col. 1.—Mainly due to change in personnel from non-voted to voted, temporary vacancy and the <i>locum tenens</i> of the post of Officer on Special duty having already served in the Finance Department.			
B.—Military Finance :			
B. 1.—Pay of Officers			
Non-voted O. 94,600 }	73,800	74,998	+1,198
M. —20,800 }			
Col. 1.—Change in personnel on lower rate of pay and also from non-voted to voted.			
Col. 4.—Debit for leave salary raised by the Military Department after the close of the year.			
Voted O. 1,52,000 }	1,83,000	1,82,741	—259
S. 21,000 }			
R. 10,000 }			
Col. 1.—Leave salaries and appointment of an additional Finance Officer as well as a voted in place of a non-voted officer.			
B. 2.—Pay of Establishments			
O. 3,23,300 }	3,05,900	3,06,027	+127
R. —17,400 }			
Col. 1.—Certain assistants officiated in gazetted posts and some vacancies were kept			

Major Head and Sub-head.			Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1			2	3	4
			Rs.	Rs.	Rs.
B.—Military Finance—concl'd.					
B. 3.—Allowances, Honoraria, etc.					
Non-voted	O.	4,200	5,550	5,553	+3
	M.	1,350			
<i>Col. 1.—Transfer travelling allowance and more tours.</i>					
Voted	O.	60,200	67,600	67,615	+15
	R.	7,400			
<i>Col. 1.—More expenditure under hill journey allowance. Original grant based on three year's average.</i>					
B. 4.—Contingencies			13,500	12,503	—997
<i>Col. 4.—Economies not anticipated.</i>					
B. 5.—Grants-in-aid, Contributions, etc.					
	O.	1,800	1,600	1,551	—49
	M.	—200			
C.—Posts and Telegraphs :					
<i>C. 1.—Pay of Officers</i>					
	M.	20,800	20,800	20,917	+117
<i>Col. 1.—Formation of the Posts and Telegraphs Branch in the middle of the year.</i>					
<i>C. 2.—Pay of Establishments</i>					
	R.	5,400	5,400	5,362	—38
<i>Col. 1.—See C. 1.</i>					
C. 3.—Allowances, Honoraria, etc.					
Non-voted	M.	1,300	1,300	1,308	+8
<i>Col. 1.—See C. 1.</i>					
Voted	R.	1,400	1,400	1,432	+32
<i>Col. 1.—See C. 1.</i>					
C. 4.—Contingencies					
	R.	600	600	642	+42
<i>Col. 1.—See C. 1.</i>					
C. 5.—Deduct—Amount charged to the grant for Indian Posts and Telegraphs Department No. 23					
Non-voted	M.	—22,100	—22,100	—22,225	—125
<i>Col. 1.—See C. 1.</i>					
Voted	R.	—7,400	—7,400	—7,436	—36
<i>Col. 1.—See C. 1.</i>					
D.—Miscellaneous charges—Training of officers of Provincial Governments :					
D. 1.—Pay of Officers					
	M.	3,831	3,831	3,831	..
<i>Col. 1.—Claims relating to 1935-36 preferred in 1936-37.</i>					
D. 2.—Allowances, Honoraria, etc.					
	M.	601	601	600	—1
<i>Col. 1.—See D. 1.</i>					
Surrenders or withdrawals within Grant					
Gross	R.	—7,400	—7,400	..	+7,400
Deductions	R.	7,400	7,400	..	—7,400
Totals	{ Non-voted	{ Gross	2,67,703	2,67,901	+198
		{ Deductions	—22,100	—22,225	—125
		{ Net	2,45,603	2,45,676	+73
	{ Voted	{ Gross	10,66,000	10,72,906	+6,906
		{ Deductions	..	—7,436	—7,436
		{ Net	10,66,000	10,65,470	—530

GRANT No. 38.—COMMERCE DEPARTMENT.

Major Head and Sub-head.			Final Appropriation.	Actual Expenditure.	Excess + Saving —
1			2	3	4
			Rs.	Rs.	Rs.
MAJOR HEAD "22.—GENERAL ADMINISTRATION".					
A.—Pay of Officers					
Non-voted	O. 1,12,000 } M. 15,278 }		1,27,278	1,27,252	—26
Col. 1.—Creation of two posts of Additional Secretary and Attache during the year.					
Voted	O. 95,000 } S. 7,400 } R. 7,923 }		1,10,323	1,10,998	+675
Col. 1.—Appointment of a special officer and additional expenditure on leave salary. See Note.					
B.—Pay of Establishments					
	O. 2,32,600 } R. —11,742 }		2,20,858	2,20,549	—309
C.—Allowances, Honoraria, etc.					
Non-voted	O. 3,600 } M. 400 }		4,000	3,733	—267
Voted	O. 54,500 } S. 10,600 } R. 3,376 }		68,476	68,320	—156
Col. 1.—Increased touring and additional expenditure due to non-official advisers in connection with the insurance bill.					
D.—Contingencies					
	O. 30,100 } R. 443 }		30,543	30,705	+162
E.—Grants-in-aid, Contributions, etc.					
			2,400	2,387	—13
F.—Deduct—Establishment Charges recoverable from Other Governments, Departments, etc.					
			—17,200	—18,300	—1,100
Col. 4.—Calculation of contribution was made at the end of the year when it was too late to surrender the saving.					
Totals	Non-voted		1,33,678	1,33,372	—306
	Voted	Gross	4,30,200	4,30,572	+372
		Deductions	—17,200	—18,300	—1,100
		Net	4,13,000	4,12,272	—728

NOTE.

The original provision under the sub-head "A.—voted" was increased by 25, 19 and 16 per cent. respectively during the last three years mainly in connection with the new Company and Insurance legislation.

GRANT No. 39.—DEFENCE DEPARTMENT.

Major Head and Sub-head.		Final Appropriation.	Actual Expenditure.	Excess + Saving—.
1		2 Rs.	3 Rs.	4 Rs.
MAJOR HEAD "22.—GENERAL ADMINISTRATION".				
A.—Pay of Officers				
Non-voted	O. 89,900 }	83,188	83,427	+239
	M. —6,712 }			
Voted	O. 79,000 }	59,950	59,950	..
	R. —19,050 }			
Col. 1.—(i) A temporary post held in abeyance, (ii) changes in personnel and (iii) leave salary of an officer being debitable to the High Commissioner's budget.				
B.—Pay of Establishments				
	O. 2,61,700 }	2,54,722	2,54,930	+208
	R. —6,978 }			
C.—Allowances, Honoraria, etc.				
Non-voted	O. 2,306 }	2,082	2,221	+139
	M. —218 }			
Col. 4.—Decision to adjust travelling allowance drawn by the Under Secretary on transfer from this department, against the accounts of this department.				
Voted	O. 50,300 }	47,000	45,904	—1,096
	R. —3,300 }			
D.—Grants-in-aid, Contributions, etc.				
Non-voted	O. 1,800 }	2,484	2,559	+75
	M. 684 }			
Voted	R. 797 }	797	797	..
E.—Postage, Telegrams and Telephone Charges				
	O. 18,000 }	19,000	19,213	+213
	R. 1,000 }			
F.—Other Contingencies				
		16,000	14,606	—1,394
Col. 4.—Due to strict control and certain expected book debits not having been raised until 1937-38.				
Surrenders or withdrawals within Grant				
	R. 27,531	27,531	..	—27,531
Totals				
	{ Non-voted	87,754	88,207	+453
	{ Voted	4,25,000	3,95,400	—29,600

NOTE.

Sub-head A is mainly responsible for the saving in the voted section of the grant. The percentage of the saving is 6·9 this year against 4·6 in the previous year.

GRANT No. 40.—DEPARTMENT OF INDUSTRIES AND LABOUR.

Major Head and Sub-head.			Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1			2	3	4
			Rs.	Rs.	Rs.
MAJOR HEAD " 22.—GENERAL ADMINISTRATION ".					
A.—Pay of Officers					
Non-voted	O.	1,51,700 }	1,48,697	1,48,677	—20
	M.	—3,003 }			
Voted	O.	1,30,400 }	1,31,710	1,31,708	—2
	R.	1,310 }			
B.—Pay of Establishments					
	O.	3,28,600 }	2,95,750	2,96,242	+492
	R.	—32,850 }			
C.—Allowances, Honoraria, etc.					
Non-voted	O.	3,500 }	5,300	5,363	+63
	M.	1,800 }			
Col. 1.—Payment of an honorarium to the Chief Engineer, Punjab, and transfer travelling allowance of certain officers.					
Voted	O.	70,400 }	65,200	64,860	—340
	R.	—5,200 }			
D.—Contingencies					
	O.	27,900 }	30,630	30,861	+231
	R.	2,730 }			
E.—Grants-in-aid, Contributions, etc.					
	O.	1,800 }	2,715	2,718	+3
	M.	915 }			
Col. 1.—To meet the cost of passages of officers transferred to other provinces.					
F.—Deduct—Probable Savings.					
	O.	—10,300 }	..	..	..
	R.	10,300 }			
Col. 1.—Fully realised.					
Surrenders or withdrawals within Grant					
	R.	23,710	23,710	..	—23,710
Totals	Non-voted		1,56,712	1,56,758	+46
	Voted		5,47,000	5,23,671	—23,329

NOTE.

.. .. . of the grant occurred under sub-head B. The percentage

GRANT No. 41.—CENTRAL BOARD OF REVENUE.

Major Head and Sub-head.			Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1			2	3	4
			Rs.	Rs.	Rs.
MAJOR HEAD "22.—GENERAL ADMINISTRATION".					
A.—Pay of Officers					
Non-voted	O.	1,16,100 }			
	M.	9,783 }	1,25,883	1,25,558	—325
Voted	O.	51,800 }			
	R.	4,850 }	56,650	58,979	+2,329
Col. 4.—Appointment of a voted in place of a non-voted officer and less provision for leave salary.					
B.—Pay of Establishments					
	O.	1,07,300 }			
	R.	—1,700 }	1,05,600	1,05,608	+8
C.—Allowances, Honoraria, etc.					
Non-voted	O.	11,300 }			
	M.	—3,400 }	7,900	8,173	+273
Col. 1.—Non-utilisation of reserved compartment by a member and curtailment of tour by another.					
Voted	O.	29,700 }			
	R.	—150 }	29,550	30,105	+555
D.—Contingencies					
	O.	19,200 }			
	R.	—3,000 }	16,200	16,453	+253
Col. 1.—Postponement of the purchase of a scientific apparatus.					
E.—Grants-in-aid, contributions etc.			600	563	—37
Totals	Non-voted		1,34,383	1,34,294	—89
	Voted		2,08,000	2,11,145	+3,145

NOTE.

The excess in the voted section of the grant is chiefly attributable to sub-head A.

GRANT No. 42.—PAYMENTS TO PROVINCIAL GOVERNMENTS ON ACCOUNT OF ADMINISTRATION OF AGENCY SUBJECTS.

Major Head and Sub-head.			Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1			2	3	4
			Rs.	Rs.	Rs.
MAJOR HEAD "22.—GENERAL ADMINISTRATION".					
A.—Madras					
	O.	37,000			
	R.	400	37,400	37,400	..
B.—Bombay					
	Non-voted	O.			
		M.			
		53,000			
		200	53,200	53,187	—13
	Voted	O.			
		43,000			
		—4,200	38,800	38,593	—207
C.—Bengal					
	Non-voted		8,000	7,936	—64
	Voted	O.			
		12,000			
		R.			
		—1,000	11,000	11,007	+7
D.—Burma					
	Non-voted		5,000	5,179	+179
	Voted		64,000	63,538	—462
E.—Sind					
		R.	4,700	4,700	8,217
					+3,517
Col. 4.—Due to employment of extra establishment in the Sind Secretariat.					
Surrenders or withdrawals within Grant					
	R.	100	100	..	—100
Totals					
	Non-voted		66,200	66,302	+102
	Voted		1,56,000	1,58,755	+2,755

NOTE.

The excess under sub-head B.—Voted is responsible for the final excess in the voted section of the grant.

GRANT No. 43.—AUDIT.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
MAJOR HEAD "23.—AUDIT".			
A.—Auditor General :			
A. 1.—Pay of Auditor General	60,000	60,000	..
A. 2.—Pay of Establishments			
O. 3,16,000 }	3,05,800	3,05,281	—519
R. —10,200 }			
A. 3.—Allowances, Honoraria, etc.			
Non-voted O. 11,000 }	6,300	6,205	— 95
M. —4,700 }			
Col. 1.—Provision for travelling allowance of inspecting officer could not be utilised.			
Voted O. 14,000 }	19,200	18,459	—741
R. 5,200 }			
Col. 1.—Unforeseen tour charges of the Assistant Auditor General, Reforms, and his stenographer and travelling and Simla allowances of an assistant superintendent.			
A. 4.—Contingencies	10,000	9,517	—483
B.—Officers of the Indian Audit Department :			
B. 1.—Pay of Officers			
Non-voted O. 10,84,100 }	10,18,500	10,19,441	+ 941
M. — 65,600 }			
Col. 1.—Mainly due to unanticipated changes of personnel, casualties and more officers on deputation.			
Voted O. 15,65,900 }			
S. 8,000 }	15,50,260	15,54,474	+4,214
R. —23,640 }			
B. 2.—Allowances, Honoraria, etc.			
Non-voted O. 53,300 }	48,594	43,744	—4,850
M. —4,706 }			
Col. 4.—Non-utilisation of provision for passage and medical treatment of officers of superior services.			
Voted O. 1,18,700 }			
R. 12,235 }	1,30,935	1,27,256	—3,679
B. 3.—Grants-in-aid, contributions, etc.			
Non-voted O. 600 }	..	..	..
M. —600 }			
Voted	..	55	+55
B. 4.—Deduct—Amount recovered from other Governments, Departments, etc.			
Non-voted O. —45,800 }	—29,176	—27,498	+1,678
M. 16,624 }			
Col. 1.—Posting of voted in place of non-voted officers. Col. 4.—Due to the decision not to recover from the Provincial Governments the cost of overhead charges for maintaining the accounts of Charitable Endowment Funds. Savings could not be surrendered as the decision was reached towards the end of the year.			
Voted O. —1,31,200 }	—1,43,332	—1,42,078	+1,254
R. —12,132 }			

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
C.—Account and Audit Offices :			
C. 1.—Pay of Establishments			
O. 1,32,02,600 }			
R. —1,42,098 }	1,30,60,502	1,30,48,417	—12,085
<i>Col. 1.</i> —Due to transfer, promotion and retirement of senior men. and less expenditure on leave salary.			
C. 2.—Allowances, Honoraria, etc.			
Non-voted O. 48,800 }	36,376	33,282	—3,094
M. —12,424 }			
<i>Cols. 1 and 4.</i> —Composed of savings in several provinces due mainly to changes in personnel from non-voted to voted, and curtailment and abandonment of tours.			
Voted O. 5,43,700 }			
S. 4,000 }			
R. 15,848 }	5,63,548	5,62,953	—595
C. 3.—Supplies and Services and Contingencies			
O. 7,55,800 }			
S. 8,000 }			
R. 36,788 }	8,00,588	7,78,300	—22,288
<i>Col. 4.</i> —Mainly in (i) Posts and Telegraphs (Rs. 8,564) due to savings in electric charges, purchase and repair of furniture and miscellaneous contingencies; and (ii) Sind (Rs. 9,641) due to adjustment after the end of the year of rent and taxes etc., at a lower rate as sanctioned by the Government of India.			
C. 4.—Deduct—Amount recovered from Postal Insurance Fund.			
O. —14,93,000 }	—15,41,900	—15,45,060	—3,160
R. —48,900 }			
<i>Col. 1.</i> —Growth of work in Cash Certificates and Savings Bank sections.			
D.—Establishment Charges paid to other Governments, Departments, etc.			
O. 1,500 }	1,300	1,164	—136
R. —200 }			
E.—Deduct—Establishment Charges recovered from other Governments, Departments, etc.			
Non-voted O. —3,93,600 }	—3,61,594	—3,57,779	+3,815
M. 31,406 }			
<i>Col. 1.</i> —Mainly in Railways and Posts and Telegraphs Departments to neutralise the corresponding variations under other sub-heads. See Note 2.			
Voted O. —48,72,700 }			
S. —20,000 }			
R. 26,207 }	—48,66,493	—48,36,364	+30,129
<i>Cols. 1 & 4.</i> —See Non-voted.			
F.—Lump Sum Reserves for Temporary Establishments			
O. 50,000 }	..	..	..
R. —50,000 }			
<i>Col. 1.</i> —Rs. 5,000 surrendered to Government and the balance distributed among various circles.			
G.—Works			
O. 11,700 }	17,592	15,493	—2,099
R. 5,892 }			
<i>Cols. 1 & 4.</i> —In Punjab. Additional provision for certain works of electric and sanitary installations was not utilised in full, as certain electrical works could not be taken up			

Major Head and sub-head.			Final	Actual	Excess +
			Appropriation.	Expenditure.	Saving —.
1			2	3	4
			Rs.	Rs.	Rs.
Surrenders or withdrawals within Grant					
Gross	R.	1,30,175	1,30,175	..	—1,30,175
Deductions	R.	54,825	54,825	..	—54,825
Totals	Non-voted	Gross	11,69,770	11,62,672	—7,098
		Deductions	—3,90,770	—3,85,277	+5,493
		Net	7,79,000	7,77,395	—1,605
	Voted	Gross	1,65,89,900	1,64,21,369	—1,68,531
		Deductions	—64,96,900	—65,23,502	—26,602
		Net	1,00,93,000	98,97,867	—1,95,133

NOTES.

1. The saving in the voted section of the grant mainly occurred under sub-head C. 1.
2. A supplementary grant of Rs. 20,000 was obtained in the Railway portion of the grant, which is not reflected in the totals as the expenditure for Railways and Posts and Telegraphs is cleared through the 'Deduct' head E in the grant.

GRANT No. 44.—ADMINISTRATION OF JUSTICE.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
MAJOR HEAD " 24.—ADMINISTRATION OF JUSTICE ".			
A.—Law officers—Paid to Provincial Governments for services rendered to the Central Government by certain Law Officers	69,000	67,747	—1,253
Total	<u>69,000</u>	<u>67,747</u>	<u>—1,253</u>

NOTE.

The grant is intended to cover, besides fixed contributions, certain actual expenses incurred by Provincial Governments ; which are, however, known only after the close of the year.

GRANT No. 45.—POLICE.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
MAJOR HEAD "26.—POLICE".			
A.—Gujrat States Agency Police including Baroda Cantonment Police :			
A. 1.—Pay of Officers	7,100	6,621	—479
A. 2.—Police Force			
O. 49,200 }			
M. —700 }	48,500	47,663	—837
A. 3.—Pay of Establishments	3,000	2,937	—63
A. 4.—Allowances, Honoraria, etc.			
O. 11,000 }			
M. —600 }	10,400	9,406	—994
A. 5.—Supplies and Services			
O. 4,800 }			
M. —1,000 }	3,800	3,399	—401
Col. 1.—Vacancies in the force and curtailment of expenditure.			
A. 6.—Contingencies			
O. 5,100 }			
M. —500 }	4,600	4,220	—380
A. 7.—Establishment Charges paid to other Governments, Departments, etc.			
O. 800 }			
M. —800 }	..	..	..
B.—Charges for passport work done by the Police Department, Bombay and Sind:			
B. 1.—Pay of Establishments			
O. 6,400 }			
R. —1,030 }	5,370	5,290	—80
B. 2.—Other Charges	1,500	1,446	—54
B. 3.—Establishment Charges paid to other Governments, Departments, etc.	6,100	6,682	+582
Col. 4.—Moiety of travelling allowance of the sergeant detailed for passport work. The question of debiting the Central Government cropped up in April 1937.			
C.—Lump Sum Charges paid to Provincial Governments :			
C. 1.—Madras	7,700	7,644	—56
C. 2.—Bombay			
O. 65,000 }			
R. —2,200 }	62,800	68,393	+5,593
Col. 4.—Additional funds to meet cost of staff sanctioned from 1st March 1936 for maintenance of law and order at the Shipping Office, Bombay were obtained, through misunderstanding, under 26.—Police (Provincial) instead of under 26.—Police (Central).			
C. 3.—Bengal			
O. 68,000 }			
R. 2,460 }	70,460	70,469	+9
C. 4.—Punjab			
O. 21,000 }			
R. —1,450 }	19,550	19,521	—29
C. 5.—Bihar and Orissa			
O. 2,000 }			
R. —1,010 }	990	991	+1
Col. 1.—Abolition of the treasury guards at the Agricultural Research Institute, Pusa during the year.			

Major Head and Sub-head.		Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1		2	3	4
		Rs.	Rs.	Rs.
D.—Other Expenditure				
	O. 3,300 }	3,000	3,301	+301
	R. —300 }			
<i>Col. 4.—Mainly in Madras, due to the unavoidable purchase in March 1937 of fire hoses for the fire engine and bonus paid to fire extinguishing staff.</i>				
Surrenders or withdrawals within Grant				
	R. 3,530	3,530	..	—3,530
		<hr/>	<hr/>	<hr/>
		77,400	74,246	—3,154
Totals { <i>Non-voted</i>				
{ <i>Voted</i>		1,81,000	1,83,737	+2,737
		<hr/>	<hr/>	<hr/>

NOTE.

The excess in the voted section of the grant occurred under sub-head C. 2—Bombay.

GRANT No. 46.—PORTS AND PILOTAGE.

See also Commercial Appendix.

Major Head and Sub-head	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
MAJOR HEAD "27.—PORTS AND PILOTAGE."			
A.—Bengal Pilot Service :			
A. 1.—Pay and Allowances of Officers and Men Afloat :			
A. 1 (1).—Pay of Officers	45,353	45,353	..
Non-voted O. 43,400 } M. 1,953 }			
Voted O. 56,000 } R. —350 }	55,650	55,308	—342
A. 1 (2).—Pay of Establishments	52,000	49,590	—2,410
O. 49,700 } R. 2,300 }			
A. 1 (3).—Supplies and Services and Contingencies	26,200	25,761	—439
O. 26,400 } R. —200 }			
A. 2.—Victualling Allowances of Officers and Men Afloat	1,200	1,200	..
Non-voted	22,350	22,244	—106
Voted O. 23,000 } R. —650 }			
A. 3.—Purchase of marine stores and coal for the building, repairs and outfit of ships and vessels :			
A. 3 (1).—Building, repairs and outfit of ships	1,22,723	1,22,585	—138
O. 1,33,100 } R. —10,377 }			
A. 3 (2).—Coal	46,500	46,518	+18
O. 45,000 } R. 1,500 }			
A. 4.—Pilotage and Pilot Establishments :			
A. 4 (1).—Pay of Officers	3,67,087	3,64,056	—3,031
Non-voted O. 3,94,600 } M. —27,513 }			
Col. 1.—More pilots went on leave late in the year than anticipated. See Note 2.	2,03,500	2,03,143	—357
Voted O. 2,00,300 } R. 3,200 }			
A. 4 (2).—Allowances, Honoraria, etc.	21,500	24,153	+2,653
Non-voted O. 14,300 } M. 7,200 }			
Col. 1.—More passages taken by pilots. Col. 4.—Passages taken late in the year.	12,700	16,583	+3,883
Voted O. 10,400 } R. 2,300 }			
Cols. 1 & 4.—See Non-voted.			

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
A.—Bengal Pilot Service—concl'd.			
A. 4.—Pilotage and Pilot Establishments—concl'd.			
A. 4 (3).—Supplies and Services			
Non-voted O. 8,500 }	7,200	7,092	—108
M. —1,300 }			
Col. 1.—Unforeseen leave of some pilots.			
Voted O. 9,500 }	11,230	11,151	—79
R. 1,730 }			
Col. 1.—More mess money drawn by pilots.			
A. 4 (4).—Contingencies			
O. 4,900 }	4,800	4,777	—23
R. —100 }			
B.—Direction (Headquarters Establishments) :			
B. 1.—Pay of Officers			
Non-voted O. 33,000 }	34,853	33,573	—1,280
M. 1,853 }			
Voted O. 14,400 }	15,520	15,519	—1
R. 1,120 }			
B. 2.—Pay of Establishments			
O. 800 }	563	726	+163
R. —237 }			
Col. 4.—The anticipated savings did not materialise.			
B. 3.—Allowances, Honoraria, etc.			
Non-voted O. 2,300 }	3,370	3,211	—159
M. 1,070 }			
Col. 1.—Mainly due to more touring by the Nautical Adviser. See Note 3.			
Voted O. 2,200 }	1,089	1,754	+665
R. —1,111 }			
Cols. 1 & 4.—A voted officer was erroneously treated as non-voted when reappropriating funds though charges were correctly adjusted in the accounts.			
B. 4.—Contingencies			
O. 1,500 }	2,000	2,212	+212
R. 500 }			
Col. 4.—More telephone charges.			
B. 5.—Grants-in-aid, Contributions, etc.			
O. 700 }	762	762	..
M. 62 }			
C.—Ports Establishments—Principal Officers and their Establishments :			
C. 1.—Madras District :			
C. 1 (1).—Pay of Officers			
	21,300	21,240	—60
C. 1 (2).—Grants-in-aid, Contributions, etc.			
	600	600	..
C. 1 (3).—Other Charges			
Non-voted O. 2,000 }	1,800	1,592	—298
M. —200 }			
Col. 4.—Less expenditure under travelling allowances.			

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.

C.—Ports Establishments—Principal Officers and their Establishments—*contd.*

C. 1.—Madras District—*concl'd.*

C. 1 (4).—Establishment Charges paid to other Governments, Departments, etc.

O.	7,300	7,150	7,055	—95
R.	—150			

C. 1 (5).—Deduct—*Half-share recovered from local Government*

—14,000	—13,530	+470
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C. 1 (6).—Deduct—*Amount recovered for Lighthouse work*

—6,000	—6,176	—176
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C. 2.—Bombay District :

C. 2 (1).—Pay of Officers

Non-voted O.	39,000	39,017	39,017	..
M.	17			
Voted O.	5,700	5,400	5,400	..
R.	—300			

C. 2 (2).—Pay of Establishments

O.	16,700	16,198	15,927	—271
R.	—502			

C. 2 (3).—*Grants-in-aid, Contributions, etc.*

1,200	1,256	+56
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C. 2 (4).—Other Charges

Non-voted O.	8,900	7,548	7,327	—221
M.	—1,552			

Col. 1.—Less house-rent and other allowances due to officiating arrangements and short vacancy.

Voted O.	11,100	11,012	10,341	—671
R.	—88			

C. 2 (5).—Establishment charges paid to other Governments, Departments, etc.

O.	3,200	3,180	3,180	..
R.	—20			

C. 3.—Karachi District :

C. 3 (1).—Pay of Officer

O.	21,600	26,058	26,968	+910
M.	4,458			

Col. 1.—Advance leave salary drawn by the principal officer. Col. 4.—Pay for part of March 1937 paid in that month due to leave *ex-India*.

C. 3 (2).—Pay of Establishments

O.	8,900	9,587	9,474	—113
R.	687			

C. 3 (3).—*Grants-in-aid, Contributions, etc.*

600	600	..
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C. 3 (4).—Other Charges

Non-voted	4,200	3,913	3,784	—416
Voted O.	4,600		4,644	+731
R.	—687			

Col. 4.—More expenditure on the maintenance of Motor Launch Bitty.

C. 3 (5).—Deduct—*Amount recovered for Lighthouse work*

Non-voted	—1,800	—1,800	..
Voted	—1,400	—1,400	..

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
C.—Ports Establishments—Principal Officers and their Establishments—<i>contd.</i>			
C. 3.—Karachi District—<i>concl'd.</i>			
C. 3 (6).— <i>Deduct</i> —Amount recovered from Provincial Government on account of work undertaken under the Inland Steam Vessels Act			
Non-voted	—800	—800	..
Voted	—200	—200	..
C. 4.—Aden District :			
C. 4 (1).—Pay of Officers	18,200	19,700	+ 1,500
Col. 4.—Pay of an officer for March 1937 disbursed in that month owing to leave <i>ex-India.</i>			
C. 4 (2).—Pay of Establishments			
O. 11,000 }	10,140	10,135	—5
R. —880 }			
C. 4 (3).—Grants-in-aid, Contributions, etc.	600	600	..
C. 4 (4).—Other Charges			
Non-voted O. 100 }	92	..	—92
M. —8 }			
Voted O. 4,800 }	5,830	5,937	+ 107
R. 1,030 }			
Col. 1.—Unanticipated cost of passages of two clerks on retirement.			
C. 4 (5).— <i>Deduct</i> —Amount recovered for Lighthouse work			
Non-voted	—1,400	—1,440	—40
Voted	—900	—900	..
C. 4 (6).— <i>Deduct</i> —Establishment Charges recovered from other Governments, Departments, etc.			
O. —5,100 }	—3,700	—3,302	+ 398
R. 1,400 }			
Cols. 1 & 4.—Abolition of the post of naval clerk during the year.			
C. 5.—Calcutta District :			
C. 5 (1).—Pay of Officers			
Non-voted O. 42,700 }	38,383	38,383	..
M. —4,317 }			
Voted	5,400	5,400	..
C. 5 (2).—Pay of Establishments	28,200	28,161	—39
C. 5 (3).—Grants-in-aid, Contributions, etc.			
Non-voted O. 1,400 }	1,300	1,271	—29
M. —100 }			
Voted O. 400 }	360	360	..
R. —40 }			
C. 5 (4).—Other Charges			
Non-voted O. 8,800 }	7,400	6,708	—692
M. —1,400 }			
Col. 1.—Non-drawal of house allowance by an officer.			
Voted O. 24,100 }	24,553	29,576	+ 5,023
R. 453 }			
Col. 4.—Acquisition of land for the new Mercantile Marine Department building at			

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
C.—Ports Establishments—Principal Officers and their Establishments— <i>contd.</i>			
C. 5.—Ca'cutta District— <i>conold.</i>			
C. 5 (5).— <i>Deduct</i> —Amount recovered for Lighthouse work			
Non-voted	—1,500	—1,500	..
Voted	—1,000	—1,000	..
C. 6.—Chittagong (Sub-District) :			
C. 6 (1).— <i>Pay of Officers</i>			
O. 17,000 }	21,600	21,547	—53
M. 4,600 }			
Col. 1.—Due to payment of advance leave salary and transit pay and allowances to an officer.			
C. 6 (2).—Pay of Establishments			
O. 4,400 }	4,606	4,605	—1
R. 208 }			
C. 6 (3).— <i>Grants-in-aid, Contributions,</i> <i>etc.</i>	600	650	+50
C. 6 (4).—Other Charges			
Non-voted O. 200 }	1,200	1,126	—74
M. 1,000 }			
Col. 1.—Transfer travelling allowance of an officer.			
Voted O. 1,900 }	1,545	1,511	—34
R. —355 }			
C. 6 (5).— <i>Deduct</i> —Amount recovered for Lighthouse work	—600	—600	..
C. 6 (6).— <i>Deduct</i> —Amount recovered from Provincial Government	—500	—561	—61
C. 7.—Rangoon District :			
C. 7 (1).— <i>Pay of Officers</i>			
O. 38,000 }	41,017	40,996	—21
M. 3,017 }			
Col. 1.—Advance leave salary of an officer.			
C. 7 (2).—Pay of Establishments			
O. 31,700 }	29,725	30,156	+431
R. —1,975 }			
C. 7 (3).— <i>Grants-in-aid, Contributions,</i> <i>etc.</i>			
Non-voted O. 1,200 }	1,400	1,629	+229
M. 200 }			
Voted O. 400 }	360	360	..
R. —40 }			
C. 7 (4).—Other Charges			
Non-voted O. 8,606 }	10,155	9,702	—453
M. 1,555 }			
Col. 1.—Transfer travelling allowances.			
Voted O. 19,300 }	18,322	18,532	+210
R. —978 }			

Major Head and Sub-head	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
C.—Ports Establishments—Principal Officers and their Establishments— <i>concl'd.</i>			
C. 7.—Rangoon District— <i>concl'd.</i>			
C. 7 (5).— <i>Deduct</i> —Amount recovered for Lighthouse work			
Non-voted	—8,700	—8,700	..
Voted O. —6,800 } R. —40 }	—6,840	—6,840	..
D.—Ports Establishments—Shipping Offices :			
D. 1.—Bombay District :			
D. 1 (1).—Pay of Officers			
O. 23,500 } R. —1,322 }	22,178	22,169	—9
D. 1 (2).—Pay of Establishments			
O. 29,600 } R. —7,740 }	21,860	21,747	—113
Col. 1.—Abolition of a post and appointment of new clerks on the death of two seniors.			
D. 1 (3).—Other Charges			
O. 26,900 } R. 3,180 }	30,080	28,788	—1,292
D. 2.—Calcutta District :			
D. 2 (1).—Pay of Officers			
O. 26,400 } R. 180 }	26,580	26,579	—1
D. 2 (2).—Pay of Establishments			
O. 33,300 } R. 229 }	33,529	33,529	..
D. 2 (3).—Other Charges			
O. 25,800 } R. 6,120 }	31,920	31,969	+49
Col. 1.—Mainly due to (a) full house allowances drawn by an officer and removal of the restrictions on overtime fees for clerks and (b) cost of a passage.			
E.—Ports Establishments—Ship Survey Department :			
E. 1.—Bombay District :			
E. 1 (1).—Pay of Officers			
Non-voted O. 62,200 } M. —2,711 }	59,489	58,219	—1,270
Voted O. 4,200 } R. 88 }	4,286	4,285	—1
E. 1 (2).—Pay of Establishments			
O. 7,700 } R. —73 }	7,627	7,582	—45
E. 1 (3).—Allowances, Honoraria, etc.			
Non-voted O. 23,800 } M. —1,384 }	22,416	22,192	—224
Voted O. 3,109 } R. —376 }	2,724	2,640	—84
E. 1 (4).—Contingencies	5,000	5,069	+69
E. 1 (5).—Grants-in-aid, Contributions,			

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
E.—Ports Establishments—Ship Survey Department—<i>contd.</i>			
E. 1.—Bombay District—<i>concl'd.</i>			
E. 1 (6).—<i>Deduct</i>—Amount recovered from the Provincial Government			
<i>Non-voted</i>	—3,700	—2,966	+734
Col. 4.—A fluctuating item.			
Voted	—500	—468	+32
E. 2.—Madras District :			
E. 2 (1).—Pay of Officers			
O. 13,500 }	17,700	17,251	—449
M. 4,200 }			
Col. 1.—Mainly advance leave salary for three months paid to the Engineer and Ship Surveyor.			
E. 2 (2).—Allowances, Honoraria, etc.			
<i>Non-voted</i> O. 3,000 }	4,200	4,471	+271
M. 1,200 }			
Cols. 1 & 4. Transfer travelling allowances of certain officers.			
Voted	..	11	+11
E. 2 (3).—Grants-in-aid, Contributions, etc.			
	600	763	+163
Col. 4.—Passage contribution for an officer on leave and his <i>locum tenens</i>.			
E. 3.—Calcutta District :			
E. 3 (1).—Pay of Officers			
<i>Non-voted</i> O. 73,500 }	78,200	78,277	+77
M. 4,700 }			
Voted O. 1,000 }	3,640	3,646	+6
R. 2,640 }			
Col. 1.—Mainly due to the earlier return from leave of the Ship Surveyor.			
E. 3 (2).—Pay of Establishments			
O. 5,500 }	5,427	5,416	—11
R. —73 }			
E. 3 (3).—Allowances, Honoraria, etc.			
<i>Non-voted</i> O. 28,800 }	24,100	23,859	—241
M. —4,700 }			
Col. 1.—Less travelling and house allowances.			
Voted O. 1,300 }	1,470	1,354	—116
R. 170 }			
E. 3 (4).—Contingencies			
O. 3,800 }	3,903	3,870	—33
R. 103 }			
E. 3 (5).—Grants-in-aid, Contributions, etc.			
	3,000	3,328	+328
Col. 4.—Adjustment of passage contribution.			
E. 3 (6).—<i>Deduct</i>—Amount recovered from Provincial Governments			
<i>Non-voted</i>	—61,900	—62,289	—389
Voted	—5,300	—5,190	+110

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —
1	2	3	4
	Rs.	Rs.	Rs.
E.—Ports Establishments—Ship Survey Department—concl'd.			
E. 4.—Chittagong (Sub-District)—concl'd.			
E. 4 (1).—Establishment and other charges paid to other Governments, Departments, etc.	1,000	1,000	..
E. 5.—Rangoon District :			
E. 5 (1).—Pay of Officers	15,600	20,540	+4,940
Col. 4.—Pay for March 1937 and advance leave salary of an officer to whom leave was sanctioned late in March.			
E. 5 (2).—Pay of Establishments			
O. 200 }	240	239	—1
R. 40 }			
E. 5 (3).—Allowances, Honoraria, etc.			
Non-voted O. 5,700 }	4,400	4,227	—173
M. —1,300 }			
Col. 1.—House allowance not drawn by certain officers.			
Voted O. 100 }	..	..	..
R. —100 }			
E. 5 (4).—Grants-in-aid, Contributions, etc.	600	600	..
F.—Training ship :			
F. 1.—Pay of Officers			
Non-voted O. 19,800 }	18,470	18,470	..
M. —1,330 }			
Voted O. 56,800 }	54,700	54,292	—408
R. —2,100 }			
F. 2.—Pay of Establishments	47,900	48,314	+414
F. 3.—Allowances, Honoraria, etc.			
Non-voted O. 1,500 }	1,260	1,254	—6
M. —240 }			
Voted O. 26,600 }	26,087	25,879	—208
R. —513 }			
F. 4.—Supplies and Services :			
F. 4 (1).—Boarding of Cadets			
O. 32,300 }	32,000	31,999	—1
R. —300 }			
F. 4 (2).—Prizes, Education, Instruments and books	7,200	7,193	—7
F. 4 (3).—Recreation and Sports	3,000	2,997	—3
F. 4 (4).—Stores and Water			
O. 39,100 }	38,137	38,220	+83
R. —963 }			
F. 4 (5).—Maintenance charges (Annual Repairs and Docking)			
O. 48,100 }	51,900	51,917	+17
R. 3,800 }			
F. 4 (6).—Mooring hire			
O. 1,600 }	876	1,876	..
R. 276 }			

Major Head and Sub-head.		Final Appropriation.	Actual Expenditure.	Excess + Saving —.	
1		2	3	4	
		Rs.	Rs.	Rs.	
F.—Training Ship— <i>concl'd.</i>					
F. 4 (7).—Miscellaneous					
	O. 4,800	4,600	4,634	+34	
	R. —200				
F. 4 (8).—Laundry					
		600	600	..	
F. 5.—Contingencies					
		1,700	1,691	—9	
F. 6.—Grants-in-aid, Contributions, etc.					
		600	600	..	
G.—Miscellaneous :					
G. 1.—Allowances, Honoraria, etc.					
		200	159	—41	
G. 2.—Contingencies					
	O. 1,600	1,320	1,100	—220	
	R. —280				
H.—Grants-in-aid to Vizagapatam Port					
		2,50,000	2,50,000	..	
I.—English Charges (High Commissioner) on Stores, etc.					
		1,000	448	—552	
Col. 4.—Due to rounding of grant.					
J.—Loss or Gain by Exchange					
		..	—3	—3	
Surrenders or withdrawals within Grant					
	Gross R. 1,360	1,360	..	—1,360	
	Deductions R. —1,360	—1,360	..	+1,360	
Totals	{ Non-voted	{ Gross	9,78,630	9,80,612	+1,982
		{ Deductions	—1,00,400	—99,801	+599
		{ Net	8,78,230	8,80,811	+2,581
	{ Voted	{ Gross	14,87,700	14,90,090	+2,390
		{ Deductions	—21,700	—19,861	+1,839
		{ Net	14,66,000	14,70,229	+4,229

NOTES.

1. Reappropriation under Sub-head A. 1. (2) proved unnecessary.

2. Sub-head A. 4 (1).—Non-voted.—Savings have appeared under this sub-head for the last three years. The Controlling officer has, however, reported that more care will be taken in framing budget estimates.

3. Sub-head B. 3.—Non-voted.—The original budget provision under this head had to be augmented considerably during 1936-37 also for the same reason, (*viz.*, more touring) as in the previous year. The administrative department is examining the adequacy of budget provision under this sub-head, as it has been held that a check on touring should be applied on the basis of utility and not indirectly by the provision of limited funds.

GRANT No. 47.—LIGHTHOUSES AND LIGHTSHIPS.

See also Commercial Appendix.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
MAJOR HEAD "27 (1).—LIGHTHOUSES AND LIGHTSHIPS".			
A.—Direction (Headquarters Establishments):			
A. 1.—Pay of Officers	32,400	32,312	—88
A. 2.—Pay of Establishments			
O. 30,400 }	26,100	26,805	+705
R. —4,300 }			
<i>Col. 4.—Under-estimate of expenditure through oversight.</i>			
A. 3.—Allowances, Honoraria, etc.			
O. 15,700 }	12,100	12,251	+151
R. —3,600 }			
<i>Col. 1.—Less touring by technical officers than anticipated.</i>			
A. 4.—Supplies and Services			
O. 600 }	620	618	—2
R. 20 }			
A. 5.—Contingencies			
O. 5,700 }	2,800	4,119	+1,319
R. —2,900 }			
<i>Col. 1.—Less expenditure than anticipated. Col. 4.—Adjustment of certain unanticipated debits after the close of the year.</i>			
A. 6.—Contribution to Depreciation Fund	1,23,800	1,19,254	—4,546
A. 7.—Contribution to Additions and Replacements Reserve Fund	1,01,800	99,982	—1,818
A. 8.—Cost of Accounts and Audit Staff			
O. 14,000 }	14,600	14,000	—600
R. 600 }			
A. 9.—Pensionary Charges	15,200	14,910	—290
A. 10.—Contribution by Government to Provident Funds	4,000	3,901	—99
A. 11.—Cost of portion of Commerce Department Establishment			
O. 17,200 }	18,300	18,300	..
R. 1,100 }			
A. 12.—Contribution to General Reserve Fund of Lighthouses and Lightships			
O. 1,00,400 }	99,280	97,131	—2,149
R. —1,120 }			
A. 13.—Other Establishments (including charges incurred in England)			
O. 21,000 }	23,500	20,884	—2,616
R. 2,500 }			
<i>Col. 4.—The additional provision was not utilised as leave salary drawn in England by an officer was not adjusted under this head.</i>			
A. 14.—Deduct—English Charges			
O. —21,000 }	—23,500	—20,884	+2,616
R. —2,500 }			

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
B.—Lighthouses Working Expenses :			
B. 1.—Pay of Establishments			
O. 99,700 }	1,01,007	1,00,706	—301
R. 1,307 }			
B. 2.—Allowances, Honoraria, etc.			
O. 25,900 }	24,005	23,862	—143
R. —1,895 }			
B. 3.—Supplies and Services			
O. 98,800 }	95,180	94,191	—989
R. —3,620 }			
B. 4.—Contingencies			
O. 14,900 }	14,290	13,908	—382
R. —610 }			
B. 5.—Grants-in-aid, Contributions, etc.			
O. 14,800 }	14,820	14,820	..
R. 20 }			
B. 6.—Establishment Charges paid to other Governments, Departments, etc.			
Non-voted O. 8,800 }	9,116	9,116	..
M. 316 }			
Voted O. 33,500 }	32,875	33,982	+1,107
R. —625 }			
Col. 4.—Increase in hire charges towards the close of the year on light house tending duties carried out by a steam tender.			
B. 7.—Deduct—Establishment and other charges recovered from other Govern- ments, Departments, etc.			
O. —10,500 }	—10,435	—11,154	—719
R. 65 }			
Col. 4.—Expenditure on Reserve Light-Keepers stationed at Madras.			
C.—Lightships working Expenses:			
C. 1.—Pay of officers			
O. 13,900 }	13,325	13,285	—40
R. —575 }			
C. 2.—Pay of Establishments			
O. 38,700 }	34,500	34,440	—60
R. —4,200 }			
C. 3.—Allowances, Honoraria, etc.			
O. 7,300 }	7,570	7,488	—82
R. 270 }			
C. 4.—Supplies and Services			
O. 75,400 }	59,660	58,927	—733
R. —15,740 }			
Col. 1.—Mainly in Burma and Bengal. (i) lower contract rates (Rs. 2,400), (ii) less issue of Europe stores (Rs. 5,000) and (iii) annual repairs and overhaul not carried out (Rs. 10,000) partly set off by cost of hiring a vessel to replace one under overhaul (Rs. 3,500).			
C. 5.—Contingencies			
O. 17,900 }	16,333	16,487	+154
R. —1,567 }			

Major Head and Sub-head.			Final Appropriation.	Actual Expenditure.	Excess + Saving—.
1			2	3	4
			Rs.	Rs.	Rs.
C.—Lightships Working Expenses—concltd.					
C. 6.—Grants-in-aid, Contributions, etc.					
	Non-voted		600	600	..
	Voted		5,000	4,986	—14
C. 7.—Establishment charges paid to other Governments, Departments, etc.					
	Non-voted	O. 10,600 } M. —100 }	10,500	10,500	..
	Voted	O. 57,500 } R. 1,360 }	58,860	56,784	—2,076
D.—Works.					
		R. 7,900	7,900	14,099	+6,199
Col. 1.—Special repairs to Beacon Islet Lighthouse in Burma. Col. 4.—In Madras.					
Expenditure on an unforeseen work for which funds though available were not reappropriated to this head under a misapprehension.					
E.—English Charges					
		O. 21,000 } R. 2,500 }	23,500	21,000	—2,500
Col. 1.—Leave salary of an officer not provided for in the budget. Col. 4.—The addi- tional expenditure was covered by the savings in the original grant.					
F.—Loss or Gain by Exchange					
			..	—116	—116
Surrenders or withdrawals within Grant					
	Gross	R. 23,175	23,175	..	—23,175
	Deductions	2,435	2,435	..	—2,435
Totals {			20,216	20,216	..
			10,06,500	9,73,316	—33,184
			—31,500	—32,038	—538
			9,75,000	9,41,278	—33,722

NOTES.

1. The saving in the voted section of the grant occurred under several sub-heads, the prominent being C. 4.

2. *Sub-heads A 3 & A 5.*—It has been explained that Budget provision is made on the basis of past actuals; but the actual requirements of a year cannot be foreseen at the time of framing the budget for that year owing to variation in expenditure on inspection and workshops arising out of varying demands for carrying out repairs and improvements.

GRANT No. 48.—SURVEY OF INDIA.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
MAJOR HEAD "30.—SCIENTIFIC DEPARTMENTS".			
A.—Controlling and Administrative Staff :			
A. 1.—Pay of Officers			
Non-voted	89,400	89,285	—115
Voted			
O. 26,300	28,000	28,052	+52
R. 1,700			
A. 2.—Allowances, Honoraria, etc.			
Non-voted	11,500	11,346	—154
O. 10,100			
M. 1,400			
Voted	5,300	5,343	+43
B.—Headquarters Offices :			
B. 1.—Pay of Officers			
Non-voted	21,100	20,968	—132
O. 41,200			
M. —20,100			
<i>Col. 1.—Change in the classification of the pay of certain officers from non-voted to voted.</i>			
Voted	80,200	80,036	—164
O. 60,100			
R. 20,100			
<i>Col. 1.—See B. 1.—Non-voted.</i>			
B. 2.—Pay of Establishments			
O. 4,99,300	4,91,600	4,90,814	—786
R. —7,700			
B. 3.—Allowances, Honoraria, etc.			
Non-voted	14,500	15,579	+1,079
O. 13,000			
M. 1,500			
<i>Col. 4.—Mainly late receipt of debit for cost of passage.</i>			
Voted	29,400	29,010	—390
O. 25,100			
R. 4,300			
<i>Col. 1.—(i) Unexpected passage and travelling expenses (Rs. 2,500), (ii) change in classification. See B. 1.—Voted (Rs. 1,800).</i>			
B. 4.—Customs Duty on Stores			
O. 9,300	8,300	8,661	+361
R. —1,000			
B. 5.—Other Supplies and Services			
O. 21,400	34,200	34,712	+512
R. 12,800			
<i>Col. 1.—Increased demand for extra-departmental maps, plans, etc. See E. 2.</i>			
B. 6.—Contingencies			
O. 42,600	43,300	44,154	+854
R. 700			

Major Head and Sub-head.				Final Appropriation.	Actual Expenditure.	Excess + Saving—.
1				2	3	4
				Rs.	Rs.	Rs.
C.—Mathematical Instrument Office :						
C. 1.—Pay of Officers						
Non-voted				9,600	9,600	..
Voted				31,000	30,958	—42
C. 2.—Pay of Establishments						
	O.	1,55,500 }		1,67,800	1,67,661	—139
	R.	12,300 }				
C. 3.—Allowances, Honoraria, etc.						
Non-voted	O.	1,000 }		..	..	..
	M.	—1,000 }				
Col. 1.—Non-utilisation of the provision for the cost of a passage.						
Voted	O.	3,000 }		4,300	4,289	—11
	R.	1,300 }				
Col. 1.—(i) Unforeseen passage <i>ex-India</i> (Rs. 500) and (ii) increased overtime allowance due to larger demand for work (Rs. 800).						
C. 4.—Customs Duty on Stores						
	O.	4,500 }		5,500	5,793	+ 293
	R.	1,000 }				
Col. 1.—Arrival of some English Stores indented for during the previous year.						
C. 5.—Other Supplies and Services						
	O.	56,500 }		95,500	89,310	—6,190
	R.	39,000 }				
Col. 1.—Unforeseen heavy purchase of Stores, tools, etc. to meet increased outside demands. See E. 3. Col. 4.—Liabilities carried forward. See Note 4.						
C. 6.—Contingencies						
	O.	11,400 }		12,400	12,335	—65
	R.	1,000 }				
D.—Survey Parties—General :						
D. 1.—Pay of Officers						
Non-voted	O.	3,32,500 }		3,16,100	3,10,601	—5,499
	M.	—16,400 }				
Voted	O.	3,68,500 }		3,48,400	3,48,387	—13
	M.	—20,100 }				
D. 2.—Pay of Establishments						
Non-voted	O.	28,000 }		30,300	30,204	—96
	M.	2,300 }				
Voted	O.	10,02,800 }		9,70,300	9,68,949	—1,351
	R.	—32,500 }				
D. 3.—Allowances, Honoraria, etc.						
Non-voted	O.	49,400 }		57,600	57,562	—38
	M.	8,200 }				
Col. 1.—(i) Cost of passage on account of unexpected leave <i>ex-India</i> (Rs. 4,000), (ii) arrear claims in respect of compensatory allowance (Rs. 2,700), and (iii) more touring.						
Voted	O.	2,78,600 }		2,67,800	2,64,432	—3,368
	R.	10,800 }				

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess+ Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
D.—Survey Parties—General— <i>concl'd.</i>			
D. 4.—Customs duty on Stores			
O. 6,200 }	4,200	3,311	—889
R. —2,000 }			
Col. 1.—Mainly fluctuations in tariff rates. Col. 4.—Delay in receipt of stores indented for.			
D. 5.—Purchase and Maintenance of Stores, Tents, etc.			
O. 37,800 }	46,300	43,854	—2,446
R. 8,500 }			
Col. 1.—(i) Increased purchase of and repair to tents due to earthquake at Quetta (Rs. 4,000), (ii) overhauling and larger running cost of lorries (Rs. 2,800) and (iii) liability brought forward (Rs. 1,700). Col. 4.—(i) Liabilities carried forward owing to legal difficulties (Rs. 1,700), (ii) use of hired tents for survey in the high Himalayas instead of new ones.			
D. 6.—Conveyance of Tents, Stores, Records, etc.			
O. 1,16,900 }	1,19,900.	1,14,800	—5,100
R. 3,000 }			
Col. 4.—(i) Liability carried forward (Rs. 4,000) and (ii) less transportation charges (Rs. 1,000). See also Note 2.			
D. 7.—Jungle clearing and Line Cutting	8,900	8,054	—846
D. 8.—Other Supplies and Services			
O. 32,000 }	46,000	42,226	—3,774
R. 14,000 }			
Col. 1.—(i) Liabilities brought forward from previous year (Rs. 3,900), (ii) increased expenditure in the unadministered Naga Hills (Rs. 6,700) and (iii) muzkuri (hired peons) employed on an unexpected item of paid—for work (Rs 3,400). Col. 4.—Less expenditure on inspecting and preserving stations during the latter part of the year.			
D. 9.—Contingencies			
O. 88,100 }	88,800	83,243	—5,557
R. 700 }			
Col. 4.—Due to over estimation. See also Note 3.			
D. 10.—Warm Clothing			
O. 21,800 }	27,000	26,686	—314
R. 5,200 }			
Col. 1.—(i) Higher rates for blankets (Rs. 2,800), (ii) extra warm clothing for staff employed in the high Himalayas (Rs. 2,400).			
D. 11.—Cost of police guards supplied to the Survey of India at Dehra Dun.	1,900	1,750	—150
D. 12.—Grants-in-aid, Contributions, etc.			
O. 1,800 }	700	664	—36
M. —1,100 }			
Col. 1.—Delay in the recruitment of officers to the class I Military cadre.			
E.—Deduct—Establishment and other charges recovered from other Governments, Departments, etc. :			
E. 1.—Recoveries from Provincial Governments, Departments, Indian States, and Private bodies for Survey work done for them :			
E. 1 (1).—Burma			
O. —86,500 }	—80,500	—80,328	+172
R. 6,000 }			
E. 1 (3).—Other Provincial Governments, Departments, Indian States, etc.			
O. —91,700 }	—1,40,700	—1,53,198	—12,498
R. —49,000 }			
Cols. 1 & 4.—Unexpected increase in the demand for paid-for works. See note 4.			

GRANT NO. 48.—SURVEY OF INDIA.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
<i>Deduct</i> —Establishment and other charges recovered from other Governments, Departments, etc.— <i>concl'd.</i>			
E. 2.—Recoveries from Provincial Governments, Departments, Indian States and Private bodies for supply of Extra-Departmental Maps, Diagrams, Plans, Charts, etc.			
O. —1,25,000 } R. —7,500 }	—1,32,500	—1,39,615	—7,115
Col. 4.—Unforeseen increase in demands.			
E. 3.—Recoveries from Provincial Governments, Departments, Indian States and private bodies for supply of instruments manufactured or repaired to order			
O. —1,21,000 } R. —40,000 }	—1,61,000	—1,86,759	—25,759
Col. 4.—See E. 2.			
E. 4.—Recoveries from Provincial Governments for forest map work	—40,200	—40,200	..
E. 5.—Recoveries from the Defence Department	—4,57,000	—4,58,931	—1,931
E. 6.—Other Miscellaneous Recoveries			
O. —900 } R. —1,000 }	—1,900	—1,832	+88
Col. 1.—Increase in demands.			
— Works	500	227	—273
Col. 4.—Postponment of the Scheme for Electric Installation in Shillong buildings.			
—English Charges (High Commissioner) on Stores	1,31,000	83,760	—47,240
Col. 4.—Decrease in indents (Rs. 7,107), liabilities carried forward (Rs. 31,000) and liabilities brought forward from 1935-36 less than anticipated (Rs. 9,133). Surrender of Rs. 47,000 offered.			
I.—Loss or Gain by Exchange	..	—488	—488
Surrenders or withdrawals within Grant			
Gross R. —51,500	—51,500	..	+51,500
Deductions R. 91,500	91,500	..	—91,500
Totals { Non-voted	5,50,800	5,45,809	—4,991
{ Voted { Gross	30,46,300	30,20,319	—25,981
{ Deductions	—9,22,300	—10,60,863	—1,38,563
{ Net	21,24,000	19,59,456	—1,64,544

NOTES.

1. Increase in demands from outside bodies for survey work and supply of maps and instruments as reflected by an improvement in recoveries under the deduct heads falling under E. combined with the savings under sub-head G chiefly contribute to the final saving of 7.75 per cent. in the voted section of the Grant.

2. Additional funds provided under sub-head D. 6. proved unnecessary.

3. Sub-head D. 9.—The controlling officer has stated that an attempt at improved estimation is being made.

4 (i). Sub-head C. 5.—The original provision under this sub-head required considerable augmentation for the last four years in succession.

(ii). Sub-head E. 1. (3).—An under-estimation of recoveries under this sub-head has been noticed for the last three years.

(iii). Steps are reported to have been taken by the controlling officer for an improvement in this direction and increased provision is stated to have been made in the estimates for 1938-39 on the trend of past actuals. The difficulty in this respect due to the unforeseeable nature of demands is appreciated.

The extent of variations shews improvement as compared

Statement of maps of the Map Record and Issue Office for 1936-37.

	Copies.
Opening balance on 1st April 1936	2,213,873
Omissions since added	99
Receipts during the year	289,670
Total	2,503,642
Issues during the year	257,200
Superseded	35,563
Closing balance on 31st March 1937	2,210,879
Total	2,503,642

The receipts from, and issues to, the Director, Geodetic Branch, Survey of India, Dehra Dun, are included in the above statement.

The closing balance excludes the stocks of maps held at the under-noted Agencies :—

	Copies.
(a) The City Branch Agency, Calcutta	6,288
(b) The Curator, Government Book Depot, Burma, Rangoon	24,461

S. CHAKRABARTI,
Accountant.

A. C. BANERJI,
30-9-37,
Assistant Accounts Officer,
Office of the Accountant
General, Bengal,
Calcutta.

O. N. PUSHONG,
Superintendent,
Officer-in-Charge,
Map Record and Issue
Office.

AKSHOY KUMAR DAS,
Store-keeper.

CALCUTTA ;

The 30th September 1937.

Review of the store account of the Map Record and Issue Office, Calcutta, for 1936-37.

The physical verification of Stock by the Officer-in-charge, Map Record and Issue Office, carried out throughout the year at frequent intervals, revealed no material discrepancies.

2. 35,563 copies of 284 different maps were superseded during the year 1936-37 as against 44,578 copies of 327 different maps in 1935-36.

3. Special maps, of certain Towns and surrounding Country, which previously were classed as Extra-departmental, have been priced and included in our stock ledgers and catalogues.

O. N. PUSHONG,
Superintendent,
Officer-in-Charge,
Map Record and Issue Office.

CALCUTTA ;

The 30th September 1937.

Audit Comments.—The closing stocks of maps held at the Map Record and Issue Office during the last five years are compared below :—

1932-33	2,077,123
1933-34	2,146,202
1934-35	2,188,713
1935-36	2,213,873
1936-37	2,210,879

It is understood that (approximately) 250,000 copies of maps relating to Burma are under transfer to the Burma Government.*

* Accountant-General, Bengal.

Categories.	Opening Balance.	Imported Articles from various sources.		Local Manufacturers' Articles.		Closing Balance.	
		* Receipts.	Issues.	Receipts.	Issues.	Imported Articles from various sources.	Local Manufacturers' Articles.
1	2 Rs.	3 Rs.	4 Rs.	5 Rs.	6 Rs.	7 Rs.	8 Rs.
Equipment:							
(i) Spare parts of Machinery and Apparatus †	800	3,540	3,540	440	440	800	..
†	860	620	620	1,110	1,730	240	..
(ii) Other Equipment †	22,230	6,990	5,620	5,160	4,900	23,440	160
Non-Expendable †	35,710	27,560	22,100	2,200	2,100	39,420 (x)	1,970 (x)
Expendable †	1,54,300	47,300	43,300			1,56,700	1,700
Paper †							
Total	2,13,900	86,010	75,180	8,910	9,170	2,20,800	3,830

* Includes Indents for both 1935-36 and 1936-37.

† Figures have been rounded off to the nearest ten.

‡ Figures have been rounded off to the nearest hundred.

(i) Termined by Audit "Dead Stock".

(2) These figures have been arrived at after taking into account the cost of Stores written off (Rs. 40).

Result of Stock verification.—No difference.

Agency employed for verification and revaluation.—Running checks throughout the year by a Stock check clerk and frequent test checks by

Gazetted officers deputising for Officer-in-Charge.

AMULYA RATAN BANERJI,
Store Accountant.

W. J. NORMAN,
Lieutenant-Colonel, Mc. R. E.,
Officer-in-Charge,
Photo-Litho Office,
Survey of India.

M. L. BISWAS,
Chief Store-keeper.

S. L. PYNE,
9-11-37.

Assistant Accounts Officer,
Office of the Accountant General, Bengal,
Calcutta.

CALCUTTA:
The 28th October, 1937.

1. *Review of the Store account of Photo Litho Office, Survey of India for 1936-37.*—Stocks were subject to a routine running check and routine test verification during the year.

2. Total value of receipts during the year under review was higher than that of previous year 1935-36. The main reason for this is that the major portion of Europe Stores for 1935-36 Indent was received in the beginning of the financial year 1936-37 and that of 1936-37 Indent was received before the close of the same year. A dry mounting machine costing Rs. 2,488 was obtained during 1936-37. This also accounts for slight increase in Receipts.

3. There was also falling off of Issues as compared with previous year, so our closing balance was higher than that of 1935-36 but was considerably lower than that of 1934-35.

1. *Audit Comments**.—The Store Account has been prepared this year in greater detail than last year. This gives a better picture of the position.

2. The closing balance of the year increased to Rs. 2,24,430 from Rs. 2,13,900 in the previous year. The total value of issues in 1936-37 being Rs. 84,350, the stock-in-hand at the close of the year, was sufficient to meet more than two years' consumption. The main item contributing to this large stock in hand was "Paper". The value of paper at the close of the year 1936-37 was Rs. 1,58,400 which was nearly $3\frac{1}{2}$ times that used during the year. It was noticed that paper valued at Rs. 68,400 was lying in stock with very little or no use for a period ranging from 3 to 12 years.

3. With regard to the heavy balance last year, the Public Accounts Committee desired in paragraph 6 of their proceedings on the accounts of 1935-36 that Government should investigate whether it is necessary to hold such large stocks. The matter is understood to be under consideration (January, 1938).

Store Account of Maps published and stocked by the Survey of India Department at Dehra Dun for 1936-37.

Opening balance on 1st April, 1936.	Receipts during the year.	Disposal during the year.	Closing balance.
(1)	(2)	(3)	(4)
Copies. 101,642	Copies. 25,255†	Copies. 24,163‡	Copies. 102,734

Review of Store Account.—The systematic physical verification of the stock of topographical maps was carried out during the year under review on 13 occasions by two Sub-Assistant Superintendents and completed on the 6th September 1936.

The number of different topographical maps checked during the year under report, i.e., from 1st April 1936 to 31st March 1937, is 2,502.

F. C. PILCHER,

*Extra Assistant Superintendent,
Officer-in-Charge, Map Record Section,
(Geodetic Branch), Dehra Dun.*

DEHRA DUN ;
The 20th July, 1937.

Audit Comments.—The annual accounts for the year 1936-37 were found correct subject to the following remarks :—

The physical check of maps was conducted by two non-gazetted subordinates of the Chief Draftsman. No such check was exercised by the Chief Draftsman (Gazetted Officer). The Director's order, dated the 14th November, 1935, which is reproduced below, was thus not carried out :—

"All stocks of maps and publications for sale and issue must be checked at random by both Draftsman and his Assistant, both of whom will set aside a period of each week for this purpose."§

*Accountant General, Bengal.

† Consists of 1,304 (omissions since added); 6,192 including the 161 deducted last year and 3 Manoeuvre maps (received from Calcutta); and 17,759 (received from Dehra Dun).

‡ Consists of 10,405 (issued during the year); 6,494 (Transferred to Calcutta); 3,954 including record copies (superseded); 3,081 (2" Kumaun sheets now classed as Forest Maps); and 229 (shortages by physical check).

§ Accountant-General, United Provinces.

Stock Account of the Mathematical Instrument Office, Survey of India for 1936-37

	Rs.
Opening balance	5,84,731
Receipts during the year	3,27,143
<i>Add—</i>	
Result of revaluation	572
Result of stock verification	48
Total	9,12,494
<i>Deduct—</i>	
Issues, sales, utilisation, etc. during the year	3,03,204
Closing balance	6,09,290 (a)

Continuous stocktaking was carried on under the supervision of the Assistant Superintendent. Revaluation was made according to the latest price under Superintendent's order.

(a) The closing balance consists of the following main categories :—

Mathematical and Scientific Apparatus	3,03,816
Mobilization stock held for Military purposes	11,389
Materials in stock for the manufacture of instruments, etc.	1,43,937
Second-hand instruments returned by Government Departments as no longer required	1,50,148
	6,09,290

K. K. MUKHERJEE,
Mathematical Instrument Office.

SARAT CHANDRA SIRCAR,
Accountant, Mathematical Instrument Office.

R. C. MALCOLM,
Superintendent, Mathematical Instrument Office.
Calcutta, 25th November 1937.

Calcutta, the 1st December, 1937.

V. B. ARTE,
Examiner, Outside Audit, Bengal.

* *Audit Comments.*—The stores transactions (excluding mobilization stock held for Military purposes) during the last six years are shown below :—

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		1931-32.	1932-33.	1933-34.	1934-35.	1935-36.	1936-37.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance		7,69,440	7,72,042	7,28,038	6,75,165	6,17,664	5,71,128
Receipts		3,37,511	1,93,333	2,09,465	2,38,601	2,97,314	3,62,146
Issues		3,34,909	2,37,337	2,62,338	2,96,102	3,43,850	3,35,373
Closing balance		7,72,042	7,28,038	6,75,165	6,17,664	5,71,128	5,97,901

In the category of "Second hand instruments returned by Government Departments" the largest issues during the last 6 years amounted to Rs. 23,600 and on the basis of this rate the present stocks would cover about six years' issues if no further receipts of second hand instrument occur and if demands continue. In other categories, stores of the value of Rs. 2,20,000 seem to have been in stock throughout the period without any transactions.

* Accountant General, Bengal.

On the above observations, the Superintendent, Mathematical Instrument Office states as follows :—

“ The subject of redundant stores have been reviewed and steps have been taken to transfer Rs. 98,628 worth of instruments and materials to Dump stock at their book value. So far, the stocks of the serviceable and material stores have been partly dealt with and a similar process in regard to the Repairable store is under consideration. A certain amount of this accumulation has been due to the recent depression but it is now intended to review the stocks periodically and make the necessary transfers in order to provide a more accurate picture of the marketable stocks in hand. Further transfer of these stocks in the near future is under contemplation.

Concerning Repairable Instrument stocks only those instruments likely to be required for regular issue or of future value are now entertained. It is probable that demands will increase in the near future, which combined with the above procedure is expected to reduce the amounts held at present.

It would be advisable in my view to reduce the book value of the stocks recently transferred to a nominal amount as done on a previous occasion ”.

GRANT No. 49.—METEOROLOGY.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
MAJOR HEAD "30.—SCIENTIFIC DEPARTMENTS."			
A.—Poona Office :			
A. 1.—Pay of Officers (for all the officers of the Department)			
Non-voted O. 83,200 }	78,935	78,764	—171
M. —9,265 }			
Voted O. 2,05,500 }	2,01,000	2,01,130	+130
R. —4,500 }			
A. 2.—Pay of Establishments			
O. 1,80,100 }	1,76,500	1,74,828	—1,672
R. —3,600 }			
A. 3.—Allowances, Honoraria, etc.			
Non-voted O. 2,000 }	3,268	3,392	+124
M. 1,268 }			
Col. 1.—Unforeseen cost of passage of an officer.			
Voted O. 11,600 }	13,800	13,414	—386
R. 2,200 }			
Col. 1.—Mainly due to (1) transfers of staff to and from Burma on the eve of its separation from India and (2) larger number of special observations.			
A. 4.—Postage and Telephone Charges			
O. 9,200 }	9,900	9,876	—24
R. 700 }			
A. 5.—Supplies and Services and Contingencies			
O. 67,400 }	68,900	69,363	+463
R. 1,500 }			
B.—Weather and other Telegram charges (including late fee charges, etc.)			
O. 7,62,800 }	7,18,500	7,25,714	+7,214
R. —44,300 }			
Col. 1.—Curtailement in the number and size of telegrams, reduction in the minimum charge for express telegrams and use of aeronautical wireless transmitters for transmission of weather forecasts instead of land wires. Col. 4.—More telegram charges and late fees for the last quarter of the year than anticipated, due to voluntary co-operation from Ships' Captains, increased aviation forecasts for special flights and payment to a cable company of telegram charges in the year instead of the next year. The controlling authority holds that it is not possible to frame close estimates even by March each year.			
C.—Subsidy paid to other Governments, Departments, etc. :			
C. 1.—Subsidy paid to the Government of Burma towards upkeep of wireless station at Diamond Island	1,500	1,500	..
C. 2.—Subsidy paid to the Port Commissioner, Calcutta, towards up-keep of Saugor Island Observatory			
R. 690	690	690	..
D.—Alipur Office :			
D. 1.—Pay of Establishments			
O. 66,800 }	67,000	66,981	—19
R. 200 }			
D. 2.—Allowances, Honoraria, etc.			
O. 13,600 }	16,500	16,402	—98
R. 2,900 }			
Col. 1.—Mainly under "awards" for a large number of special observations, consequent on disturbances in the Bay of Bengal, and travelling allowance.			

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
D.—Alipur Office— <i>contd.</i>			
D. 3.—Supplies and Services and Contin- gencies			
O. 19,800 }			
R. —5,900 }	13,900	13,773	—127
<i>Col. 1.</i> —(i) Non-utilisation of the provision for the maintenance of a teletype machine as experiments could not be completed in time and (ii) postponement of the purchase of some instruments.			
E.—Kodaikanal Observatory :			
E. 1.—Pay of Establishments			
O. 17,400 }			
R. —800 }	16,600	16,547	—53
E. 2.—Allowances, Honoraria, etc.			
<i>Non-voted</i> O. 1,400 }			
M. —345 }	1,055	1,033	—22
Voted O. 300 }			
R. —300 }	..	..	..
E. 3.—Supplies and Services and Contin- gencies			
O. 8,100 }			
R. —1,500 }	6,600	6,289	—311
<i>Col. 1.</i> —Less expenditure on transport of eclipse equipment, carried free by the Shipping Company and at concessional rates by the Japanese railways.			
F.—Bombay Office and Observatory :			
F. 1.—Pay of Establishments			
O. 27,000 }			
R. —300 }	26,700	26,068	—632
F. 2.—Allowances, Honoraria, etc.			
<i>Non-voted</i> M. 132 }	132	132	..
Voted .. }	3,700	3,606	—94
F. 3.—Supplies and Services and Contin- gencies			
O. 8,800 }			
R. 1,500 }	10,300	10,223	—77
<i>Col. 1.</i> —Due to purchase of equipment and chemical fire extinguishers.			
G.—Agra Aerological Observatory :			
G. 1.—Pay of Establishments			
O. 1,78,800 }			
R. —7,000 }	1,71,800	1,73,074	+1,274
G. 2.—Allowances, Honoraria, etc.			
<i>Non-voted</i> O. 400 }			
M. 310 }	710	707	—3
Voted O. 24,300 }			
R. 11,600 }	35,900	35,239	—661
<i>Col. 1.</i> —(i) Deputation of a Meteorologist to Hongkong to attend the Regional Meteorological Conference and (ii) transfer of pilot balloon staff to and from Burma on its separation from India.			
G. 3.—Supplies and Services and Contin- gencies			
O. 1,35,300 }			
R. —800 }	1,34,500	1,34,290	—210

Major Head and Sub-head.	Final Appropriation	Actual Expenditure.	Excess + Saving —
1	2	3	4
	Rs.	Rs.	Rs.
H.—Other Observatories :			
H. 1.—Pay of Establishments	13,200	12,490	—710
H. 2.—Allowances, Honoraria, etc.			
O. 74,900 }			
R. —1,390 }	73,510	74,353	+843
I.—Karachi Air Service :			
I. 1.—Pay of Establishments			
O. 36,000 }			
R. —900 }	35,100	34,767	—333
I. 2.—Allowances, Honoraria, etc.			
<i>Non-voted</i> O. 2,000 }	1,200	872	—328
M. —800 }			
<i>Col. 4.</i> —Cancellation of inspection tour at the close of the year.			
Voted .	8,400	8,015	—385
I. 3.—Contingencies			
O. 9,000 }			
R. 1,600 }	10,600	10,432	—168
<i>Col. 1.</i> —Due to night observations at Karachi and purchase of some fire extinguishers.			
J.—Scheme of Agricultural Meteorology :			
J. 1.—Pay of Officers	10,600	10,595	—5
J. 2.—Pay of Establishments	6,100	6,054	—46
J. 3.—Contribution to Provident Fund	400	531	+131
<i>Col. 4.</i> —Non-provision of funds to meet the interest payable on contribution which is recoverable from the Imperial Council of Agricultural Research.			
J. 4.—Other charges	6,000	6,000	..
J. 5.— <i>Deduct</i> —Amount recovered from the Imperial Council of Agricultural Research	—23,100	—23,130	—30
K.—Works			
O. 28,500 }			
R. — 900 }	27,600	27,495	—105
L.—English Charges (High Commissioner) on Stores			
O. 94,000 }			
R. —18,000 }	76,000	74,786	—1,214
<i>Cols. 1 & 4.</i> —Decrease in indents (Rs. 1,667) and liabilities carried forward (Rs. 17,546).			
M.—Loss or Gain by Exchange	..	—406	—406
Surrenders or withdrawals within Grant			
R. 67,300	67,300	..	—67,300
Totals { <i>Non-voted</i> {	85,300	84,900	—400
{ Voted { Gross	20,29,100	19,64,119	—64,981
{ Deductions	—23,100	—23,130	—30
{ Net	20,06,000	19,40,989	—65,011

NOTE.

GRANT No. 50.—GEOLOGICAL SURVEY.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
MAJOR HEAD "30.—SCIENTIFIC DEPARTMENTS".			
A.—Pay of Officers			
Non-voted O. 1,84,600 }			
M. —3,000 }	1,81,600	1,78,111	—3,489
Voted O. 72,700 }			
R. —4,800 }	67,900	66,691	—1,209
B.—Pay of Establishments			
O. 59,400 }			
R. —1,500 }	57,900	57,774	—126
C.—Allowances, Honoraria, etc.			
Non-voted O. 44,400 }			
M. —2,000 }	42,400	41,958	—442
Voted O. 38,900 }			
R. —8,900 }	30,000	29,437	—563
<i>Col. 1.—(i) Less touring (Rs. 3,900), (ii) a vacant post (Rs. 3,000) and (iii) field establishment allowance of non-voted officers adjusted in the year under "Non-voted" (Rs. 2,000) instead of under "Voted" as in the past.</i>			
D.—Supplies and Services			
O. 23,000 }			
R. 3,400 }	26,400	25,851	—549
E.—Contingencies			
O. 9,500 }			
R. 500 }	10,000	9,913	—87
F.—Grants-in-aid			
	500	500	..
G.—Burma Office :			
G. 1.—Pay of Officers			
O. 5,600 }			
R. 20 }	5,620	5,620	..
G. 2.—Pay of Establishments			
O. 17,900 }			
R. —50 }	17,850	17,879	+29
G. 3.—Other Charges			
Non-voted O. 4,500 }	6,300	6,334	+34
M. 1,800 }			
<i>Col. 1.—More touring than anticipated.</i>			
Voted O. 14,400 }			
R. 1,530 }	15,930	15,754	—176
H.—Deduct—Establishment charges recovered from other Governments, Departments, etc.			
Non-voted O. —4,500 }	—6,300	—6,334	—34
M. —1,800 }			
<i>Col. 1.—See G. 3.—Non-voted.</i>			
Voted O. —37,900 }			
R. —1,500 }	—39,400	—39,253	+147
I.—English charges (High Commissioner) on Stores			
	6,000	5,932	—68

See Note 2.

Major Head and Sub-head.			Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1			2	3	4
			Rs.	Rs.	Rs.
J.—Loss or Gain by Exchange			..	—31	—31
Surrenders or withdrawals within Grant					
Gross	R.	9,800	9,800	..	—9,800
Deductions	R.	1,500	1,500	..	—1,500
			<hr/>	<hr/>	<hr/>
Totals	{ Non-voted	Gross	2,30,300	2,26,403	—3,897
		Deductions	—6,300	—6,334	—34
		Net	2,24,000	2,20,069	—3,931
	{ Voted	Gross	2,47,900	2,35,320	—12,580
		Deductions	—37,900	—39,253	—1,353
		Net	2,10,000	1,96,067	—13,933

NOTES.

1. The percentage of saving in the voted section of the grant, which occurred under sub-heads A and C, is 6·6 against 3·2 in the previous year.

2. *Group sub-head G.*—The charges connected with Burma office are initially borne by the Central Government and are recovered subsequently from the Burma Government, *vide* sub-head "H".

GRANT No. 51.—BOTANICAL SURVEY.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
MAJOR HEAD "30.—SCIENTIFIC DEPARTMENTS."			
A.—Botanical Survey :			
A. 1.—Pay of Officers :			
Non-voted O. 12,500 }			
M. 50 }	12,550	12,550	..
Voted O. 6,000 }			
R. 1,063 }	7,063	6,916	—147
<i>Col. 1.—Mainly officiating arrangements in unforeseen leave vacancy.</i>			
A. 2.—Pay of Establishments			
O. 14,500 }			
R. —50 }	14,450	14,450	—
A. 3.—Allowances, Honoraria, etc.			
Non-voted O. 3,300 }			
M. —386 }	2,914	2,427	—487
Voted O. 700 }	796	796	..
R. 96 }			
A. 4.—Contingencies			
O. 4,600 }			
R. —150 }	4,450	4,417	—33
A. 5.—Grants-in-aid, Contributions, etc.			
	1,500	1,499	—1
B.—Cinchona Plantation :			
B. 1.—Pay of Officers			
O. 11,400 }			
M. 336 }	11,736	11,736	
B. 2.—Pay of Establishments.			
O. 7,200 }			
R. 598 }	7,798	7,798	
B. 3.—Allowances, Honoraria, etc.			
Non-voted	4,400	3,960	—440
Voted O. 1,000 }			
R. 1,568 }	2,568	2,568	—
<i>Col. 1.—Unanticipated payment of honoraria to certain British Government officers for work on behalf of the Government of India.</i>			
B. 4.—Plantation charges, Implements and Stores, and Freight and other charges			
O. 72,000 }			
R. 540 }	72,540	77,613	+5,073
<i>Col. 4.—Due mainly to repatriation of all coolies from Burma owing to the closing down of the cinchona plantations, instructions about which were received late in the year.</i>			
B. 5.—Contingencies			
O. 1,500 }			
R. 292 }	1,792	1,792	..
B. 6.—Amounts paid to Provincial Governments for extraction of quinine from Cinchona-bark			
O. 20,000 }			
R. —3,957 }	16,043	14,816	—1,227
<i>Cols. 1 & 4.—Chiefly modification of the rate of extraction. See Note 2.</i>			

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
B.—Cinchona Plantation— <i>concl'd.</i>			
B. 7.— <i>Grants-in-aid, contributions, etc.</i>	400	360	—40
Totals	32,000	31,033	—967
	1,29,000	1,32,665	+3,665

NOTES.

1. Sub-head B. 4 is responsible for the final excess in the voted section of the grant.
2. *Sub-head B. 6.*—The expenditure recorded under this head represents cost of extraction of Quinine Sulphate and Cinchona Febrifuge from Government of India Cinchona bark at the Government of Bengal Quinine Factory, Mungpoo, for the year 1936-37 and has been duly audited by the Accountant General, Bengal.

The excess debit of Rs. 3,906 mentioned in Note 2 on page 151 of the Appropriation Account for 1935-36, has since been written back with the approval of the Government of Bengal.

(CINCHONA DEPARTMENT.)

*Statement showing the Stock of Government of India Quinine Sulphate for the year ending 31st March 1937.

(Figures rounded off to the nearest lb. and rupee.)

	Lbs.	Value at Rs. 18 per lb. Rs.
Stock on 1st April 1936	157,870	28,41,660
Additions to stock during 1936-37—		
Manufacture—	Lbs.	
Trade Quinine	821	
Crude from bark	6,796	
Purified	668	
Returns—		
Crude from process	345	
Adjustment of bin excess	505	
	9,135	1,64,430
Deductions from stock during 1936-37—		
Sales—		
Trade Quinine	11,360	
Purified Quinine	10,228	
Crude Quinine	9,890	
Other issues—		
Java for conversion into tablets	352	
Crude for Trade Quinine work	1,045	
Adjustment of bin losses.	3,189	
	36,064	6,49,152
Stock on 1st April 1937	(a) 130,941	23,56,938
(a) At Indian Museum—		
Java	7,011	
Trade Quinine	1,592	
At Mungpoo—		
Java	26,454	
Purified	44,431	
Trade	24,211	
Crude	26,630	
At Naduvattam—		
Purified	612	
	1,30,941	

Certified that the stock of Government of India quinine sulphate for the year 1936-37 was verified as follows :—

The entire stock at Indian Museum by the Director, Botanical Survey of India, once in each quarter.

The stock at Mungpoo by the Quinologist to the Government of Bengal yearly except Quinine Sulphate Crude, which has been exempted from verification by the Government of India.

The stock at Naduvattam by the Deputy Director of Agriculture, Octacan is d. yearly.

There was no shortage, depreciation, etc., of quinine sulphate. No revaluation was made, nor was any outside agency employed for the verification of the stock at the Indian Museum, Mungpoo and Naduvattam.

A. BANERJEA,
Head Clerk,
Botanical Survey of India.

C. C. CALDER,
Director,
Botanical Survey of India.

CALCUTTA :
The 16th August 1937.

Statement showing the Stock of Government of India Quinine Sulphate Tablets
at Indian Museum for 1936-37.

	Quantity.	Value at
	Lbs.	Rs. 15-8 per lb.
Stock on 1st April 1936	868	13,454
Addition to stock during 1936-37	2	31
Deductions from stock during 1936-37	339	5,255
Stock on 1st April 1937	531	8,230

The Stock has been annually verified by weighment by the Director, Botanical Survey of India. There was no shortage or depreciation.

A. BANERJEA,
Head Clerk,
Botanical Survey of India.

C. C. CALDER,
Director,
Botanical Survey of India.

CALCUTTA :
The 16th August 1937.

Statement showing the Stock of Government of India Cinchona Febrifuge Tablets
at Indian Museum for 1936-37.

	Quantity.	Value at
	Lbs.	Rs. 9-8 per lb.
Stock on 1st April 1936	228	2,166
Addition to stock during 1936-37	1,547	14,697
Deductions from stock during 1936-37	1,422	13,509
Stock on 1st April 1937	353	3,354

The stock has been annually verified by weighment by the Director, Botanical Survey of India. There was no shortage or depreciation.

A. BANERJEA,
Head Clerk,
Botanical Survey of India.

C. C. CALDER,
Director,
Botanical Survey of India.

CALCUTTA :
The 16th August 1937.

Statement showing the Stock of Government of India Quinine Reinforced
Cinchona Tablets at Indian Museum for 1936-37.

	Quantity.	Value at Rs. 12-8 per lb.
	Lbs.	Rs.
Stock on 1st April 1936	39	488
Addition to stock during the year	1,586	19,825
Deductions from stock during the year	1,570	19,625
Stock on 1st April 1937	55	688

The stock has been annually verified by the Director, Botanical Survey of India. There was a gain of 3 lbs. in weight, which has been treated as an addition to stock.

A. BANERJEA,
Head Clerk,
Botanical Survey of India.

C. C. CALDER,
Director,
Botanical Survey of India.

CALCUTTA :

The 16th August 1937.

Statement showing Stock of Government of India Cinchona Febrifuge for
1936-37.

	Quantity.	Value at Rs. 9 per lb.
	Lbs.	Rs.
Stock on 1st April 1936	15,237	1,37,133
Addition to stock during 1936-37	4,568	41,112
Deductions from stock during 1936-37—		
Sales	6,610	
Conversion into tablets	1,827	
Miscellaneous	336	
Stock on 1st April 1937	8,773	78,957
*At Indian Museum	*11,032	99,288
At Mungpoo	191	
	10,841	
	<u>11,032</u>	

Verification waived by Government of India.

A. BANERJEA,
Head Clerk,
Botanical Survey of India.

C. C. CALDER,
Director,
Botanical Survey of India.

CALCUTTA :

The 16th August 1937.

Stock account of Government of India Cinchona Bark at Mungpoo for 1936-37.

Particulars.	Bark quantity.	Rate per lb.	Value.
1	Lbs.	As.	Rs.
Stock on 1st April 1936—	2	3	4
Burma	268,321	8	1,34,161
Java	233,043	10	1,45,652
	<u>501,364</u>		<u>2,79,813</u>
Received—			
Burma	181,894	8	90,947
Java . . . . .	..		..
	<u>181,894</u>		<u>90,947</u>
Issues—			
Burma	125,752	8	62,876
Java	62,926	10	39,329
	<u>188,678</u>		<u>102,205</u>

Particulars	Bark quantity. Lbs.	Rate per lb. As.	Value. Rs.
1	2	3	4
Balance on 31st March 1937—			
Burma	324,463	8	1,62,232
Java	170,117	10	1,06,323
	<u>494,580</u>		<u>2,68,555</u>

MUNGPOO :

The 3rd July 1937.

S. C. SEN,

*Quinologist to the Government of Bengal
Government Quinine Factory, Mungpoo.*

Certified that I have verified the stock of bark for the year 1936-37 as far as practicable with-
out actual weighing, except on arrival, and found it correct. One consignment of Java and one
of Burma were reweighed in my presence and the original weight confirmed. No agency was
employed for the verification of the Stock.

Countersigned.

C. C. CALDER,

*Director,**Botanical Survey of India.*

S. C. SEN,

Quinologist to the Government of Bengal.

CALCUTTA :

The 16th August 1937.

Cinchona Bark Account of the Government of India Cinchona Cultivation, Mergui, for 1936-37.

	Quantity. Lbs.	Value. Rs.
Stock on 1st April 1936 at As. 8 per lb.	92,511	46,255
Add—Quantity and value of bark harvested during 1936-37 at As. 8 per lb.	89,383	44,692
Deduct—Quantity despatched to Mungpoo	181,894	90,947
Stock on 1st April 1937	<i>Nil.</i>	<i>Nil.</i>

On transfer of the Cinchona Plantation to the Government of Burma with effect from
1st April 1937, all the bark available was despatched to the Mungpoo Factory.

A. BANERJEA,

*Head Clerk,**Botanical Survey of India.*

C. C. CALDER,

*Director,**Botanical Survey of India.*

CALCUTTA :

The 16th August 1937.

Review.—The transfer to the Government of Burma with effect from the 1st April 1937, of
the Cinchona Plantation which was of late the only source of supply of bark for the Government
of India followed by the Burma Government's decision to close it down has put a stop to the
supply of bark from Burma. All the available bark has been brought to the Mungpoo Factory
where it is awaiting extraction.

CALCUTTA :

The 16th August 1937.

C. C. CALDER,

*Director,**Botanical Survey of India.*

Audit Comments on the Store Accounts of the Botanical Survey of India.*

1. The excess and deficit found on clearance of the six bins of Crude Quinine Sulphate at Mungpoo mentioned in paragraph 2 of the Audit comments on the store accounts of the Botanical Survey of India for 1935-36 (Page 156 of Government of India, Appropriation Accounts—Civil, 1935-36 and the Audit Report 1937) together with the excess and deficit found on clearance of two more bins during 1936-37 totalling to an excess of Rs. 9,090—and a deficit of Rs. 57,402 worth of Quinine Sulphate were adjusted in the store accounts of 1936-37 under orders of the Government of India. The stock account is kept in terms of pure quinine sulphate content of bins as estimated by chemical analysis of samples and not in terms of actual weight of the crude sulphate, the reason as stated by the Administration being that the actual weight of Crude sulphate varies according to moisture content and would not be a proper basis for keeping the stock account.

2. The following table compares the total value of stocks (quinine and bark) held at the close of the last three years :—

(1)	1934-35. (2) Rs.	1935-36. (3) Rs.	1936-37. (4) Rs.
Quinine Sulphate	42,45,588	28,41,660	23,56,938
Sulphate Tablets	13,935	13,454	8,230
Reinforced Cinchona Tablets	3,988	488	688
Cinchona Febrifuge	1,77,183	1,37,133	99,288
Cinchona Febrifuge Tablets . . . . .	..	2,166	3,354
Total	44,40,694	29,94,901	24,68,498
Bark at Mungpoo	2,81,422	2,79,813	2,68,555
Mergui	43,179	46,255	Nil.
Total	3,24,601	3,26,068	2,68,555

The fall in stocks of quinine during the year amounted to Rs. 5,26,403 and of bark to Rs. 57,513 as compared with the amounts for 1935-36. This is mainly due to insufficient supply of bark as compared with the issue of quinine. There is a slight increase in the stock of cinchona febrifuge tablets and of reinforced cinchona tablets.

3. It has been stated by the Director that the stores account of the Government of India^a Cinchona Cultivation at Mergui was not made out, as all the stores were sold before the close of the year 1936-37 and the sale proceeds credited to Government.

* Accountant General, Bengal.

GRANT No. 52.—ZOOLOGICAL SURVEY.

Major Head and Sub-head.			Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1			2	3	4
			Rs.	Rs.	Rs.
MAJOR HEAD " 30.—SCIENTIFIC DEPARTMENTS ".					
A.—Pay of Officers					
Non-voted	O.	40,000	}	39,903	—
	M.	—97			
Voted	O.	22,200	}	22,224	..
	R.	24			
B.—Pay of Establishments					
	O.	43,300	}	41,490	—5
	R.	—1,810			
C.—Allowances, Honoraria, etc.					
Non-voted	.	.	7,000	7,039	+39
Voted	O.	7,000	}	6,706	—39
	R.	—294			
D.—Supplies and Services					
	O.	17,800	}	19,380	+156
	R.	1,580			
E.—Contingencies					
	O.	4,700	}	5,200	+23
	R.	500			
Totals			{ Non-voted	46,903	+39
			{ Voted	95,000	+135

GRANT No. 53.—ARCHÆOLOGY.

Major Head and Sub-head.

Final
Appropriation.Actual
Expenditure.Excess +
Saving —.

1

2

3

4

Rs.

Rs.

Rs.

MAJOR HEAD " 30.—SCIENTIFIC DEPARTMENTS."

A.—Pay of Officers

Non-voted	O.	87,400	}	90,400	90,577	+177
	M.	3,000				
Voted	O.	1,12,200	}	1,05,500	1,05,631	+131
	R.	—6,700				

B.—Pay of Establishments

O.	2,22,000	}	2,20,113	2,19,810	—303
R.	—1,887				

C.—Allowances, Honoraria, etc.

Non-voted	O.	10,600	}	11,100	10,276	—824
	M.	500				
Voted	O.	57,500	}	59,445	59,107	—338
	R.	1,945				

D.—Conservation of Ancient Monuments :

D. 1.—Special repairs of Monuments

O.	3,39,500	}	3,09,800	2,94,585	—15,215
R.	—29,700				

Col. 1.—Unforeseen reclassification of certain works under other sub-heads.*Col. 4.*—(1) Mainly due to certain scattered works executed through Public Works Department agency not having been either undertaken or completed owing to subsequent developments and technical or climatic difficulties.D. 2.—Annual maintenance and upkeep of
Monuments and attached gardens

O.	3,15,500	}	3,28,265	3,26,627	—1,638
R.	12,765				

D. 3.—Grants-in-aid

O.	300	}	5,300	5,300	..
R.	5,000				

Col. 1.—Grant-in-aid to a durbar for certain unforeseen repairs.

E.—Library and Publications

O.	22,000	}	23,384	22,708	—676
R.	1,384				

F.—Archæological Explorations :

F. 1.—Pay of Establishments

O.	9,500	}	9,862	9,862	..
R.	362				

F. 2.—Allowances, Honoraria, etc.

O.	300	}	805	773	—32
R.	505				

F. 3.—Supplies and Services

O.	30,000	}	27,940	29,739	+1,799
R.	—2,060				

Col. 4.—Increased excavations had to be started late in the year.

F. 4.—Contingencies

O.	600	}	5,580	5,519	—61
R.	4,980				

Major Head and Sub-head.		Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1		2	3	4
		Rs.	Rs.	Rs.
G.—Museums at Lahore, Taxila, Nalanda and in the United Provinces				
O.	6,400	6,140	6,096	—44
R.	—260			
H.—Other Supplies and Services				
O.	8,100	8,835	8,728	—107
R.	735			
I.—Contingencies				
O.	52,500	56,235	56,625	—390
R.	3,735			
K.—Works				
O.	14,600	19,096	17,493	—1,603
R.	4,496			
<i>Col. 1.</i> —Urgent expenditure on an unforeseen work. <i>Col. 4.</i> —Partial execution of a work owing to remoteness of locality, want of time, etc.				
Surrenders or withdrawals within Grant				
R.	4,700	4,700	..	—4,700
		<hr/>	<hr/>	<hr/>
Totals	{ <i>Non-voted</i>	1,01,500	1,00,853	—647
	{ <i>Voted</i>	11,91,000	11,68,603	—22,397

NOTE.

The saving in the voted section of the grant occurred mainly in sub-head D. 1, which partakes of the nature of works expenditure. The savings amount to 13·2 per cent of the original provision.

GRANT No. 54.—MINES.

Major Head and Sub-head.		Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1		2	3	4
		Rs.	Rs.	Rs.
MAJOR HEAD "30—SCIENTIFIC DEPARTMENTS".				
A.—Pay of Officers				
<i>Non-voted</i>	O. 98,000 } M. —19,745 }	78,255	78,179	—76
<i>Col. 1.</i> —Mainly death of one officer (Rs. 11,300) and deputation of another (Rs. 5,000).				
Voted		48,700	50,255	+1,555
<i>Col. 4.</i> —Unforeseen officiating promotions.				
B.—Pay of Establishments				
	O. 48,100 } R. —1,173 }	46,927	46,919	—8
C.—Travelling Allowances				
<i>Non-voted</i>	O. 17,500 } M. —2,233 }	15,267	14,537	—730
Voted	O. 14,800 } R. —545 }	14,255	15,737	+1,482
<i>Col. 4.</i> —More touring than anticipated due to introduction of new regulations.				
D.—Other Allowances, Honoraria, etc.				
<i>Non-voted</i>	O. 2,500 } M. —891 }	1,609	1,624	+15
Voted	O. 700 } R. 600 }	1,300	2,804	+1,504
<i>Col. 4.</i> —Unforeseen payment towards the end of 1936-37 of a cost of passage which was provided for in the estimates of 1937-38.				
E.—Allowances and other charges in connection with Examinations				
	O. 5,000 } R. —100 }	4,900	6,459	+1,559
<i>Col. 4.</i> —Increase in the number of candidates for examination than anticipated.				
F.—Supplies and Services and Contingencies				
	O. 9,700 } R. 1,218 }	10,918	11,588	+670
<i>Cols. 1 and 4.</i> —Mainly larger expenditure on safety appliances.				
Totals { <i>Non-voted</i> .		95,131	94,340	—791
{ Voted .		1,27,000	1,33,762	+6,762

NOTES.

1. Sub-heads A, C, D and E. are mainly responsible for the final excess in the voted section of the grant. The percentage of excess this year amounts to 5.3 as compared with during 1935-36.

2. Sub-head E.—The examination fees realised during the year amounted to Rs. 8,745.

GRANT No. 55.—OTHER SCIENTIFIC DEPARTMENTS.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
MAJOR HEAD "30—SCIENTIFIC DEPARTMENTS".			
A.—Grants-in-aid to Central Museum :			
A. 1.—Grant for Maintenance			
O. 29,000 }			
R. —230 }	28,770	28,750	—20
A. 2.— <i>Deduct</i> —Recoveries	—8,000	—8,000	..
B.—Grants-in-aid to Scientific Societies and Institutes :			
B. 1.—Indian Institute of Science, Bangalore	1,50,000	1,50,000	..
B. 2.—Bose Research Institute, Calcutta	53,000	53,000	..
B. 3.—Indian Association for the cultiva- tion of Science, Calcutta	18,000	18,000	..
B. 4.—Asiatic Society of Bengal	5,000	5,000	..
B. 5.—Bhandarkar Oriental Research Ins- titute, Poona	4,000	4,000	..
B. 6.—Indian Statistical Institute, Calcutta	5,000	5,000	..
Surrenders or withdrawals within Grant			
R. 230	230	..	—230
Totals { Gross	2,64,000	2,63,750	—250
{ Deductions	—8,000	—8,000	..
{ Net	2,56,000	2,55,750	—250

NOTE.

Central Museum, Calcutta.—In accordance with the wishes of the Public Accounts Committee, as expressed in its proceedings of the year 1934, a statement is given below showing the total receipts and expenditure attributable to the Central Museum, Calcutta. The excess of expenditure over total receipts was Rs. 1,71,178 which was fully met from public funds either by way of grants-in-aid (of which Government of Bengal contributed Rs. 8,000) or direct expenditure of the Government of India. Out of the total expenditure a sum of Rs. 1,44,397 was debited direct to Government and Rs. 28,249 to the General Museum Fund, while the grant-in-aid given by Government to the Fund amounted to Rs. 28,750 (sub-head A. 1.) Thus there was a surplus of Rs. 501 in the balance of the Fund.

CENTRAL MUSEUM, CALCUTTA, 1936-37.

Receipts.

	Rs.
I. Trustee's Office	
(i) Rent of refreshment room and shed	67 (a)
(ii) Sale of Guide Books	1 (a)
(iii) Interest on Post Office Savings Bank deposit accrued up to 1st April 1936	198 (a)
(iv) Ticket Sale.	1,105 (b)
II. Art Section and Art Gallery	
(v) Sale of bromide prints	9 (b)
III. Archaeological Section	
(vi) Sale of photographs, catalogues of coins, and Miscellaneous sale	88 (b)
Total Receipts	1,463

(a) Credited to the General Museum Fund.

(b) Government of India direct transactions.

<i>Expenditure.</i>					
	Pay of Officers.	Pay of Establish- ments.	Allowan- ces.	Contingen- cies and other expenses.	Total.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
1. Trustee's Office . .	..	14,776	..	20,220	34,996
2. Art Section and Art Gallery. . .	..	7,523	..	2,226	9,749
3. Geological Section .	1,800	3,829	..	1,270	6,899
4. Botanical Section .	12,550	8,105	1,820	2,965	25,440
5. Zoological Section .	20,709	27,657	3,548	12,380	64,294
6. Archæological Section .	5,871	13,615	3,130	8,652	31,268
Total Expenditure .	40,930	75,505	8,498	47,713	1,72,646

GRANT No. 56.—EDUCATION.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
MAJOR HEAD "31.—EDUCATION".			
A.—Grants-in-aid to Universities			
O. 5,51,700 }	6,11,700	6,11,700	..
S. 54,000 }			
R. 6,000 }			
<i>Col. 1.—Restoration of 10 per cent cut in the grants to the Benares and Aligarh Universities.</i>			
B.—Grants-in-aid to Non-Government Secondary and Primary Schools			
Non-voted O. 27,000 }	25,888	25,888	..
M. —1,112 }			
Voted O. 26,000 }	21,760	21,760	..
R. —4,240 }			
<i>Col. 1.—Discontinuance of the maintenance grant for the boys' high school at Pusa.</i>			
C.—Government Primary Schools :			
<i>C. 1.—Pay of Establishments</i>			
O. 900 }	14	148	+134
R. —886 }			
<i>Col. 1.—Abolition of the girls' school at Pusa.</i>			
<i>C. 2.—Contingencies and Miscellaneous</i>			
O. 100 }	..	..	..
R. —100 }			
D.—Scholarship and Other Miscellaneous Charges :			
<i>D. 1.—Grants-in-aid</i>			
O. 4,400 }	4,373	4,373	..
R. —27 }			
<i>D. 2.—Other Charges</i>			
Non-voted O. 1,500 }	2,500	1,482	—1,018
M. 1,000 }			
<i>Col. 1.—Travelling expenses of a Committee for the inspection of certain chiefs' colleges.</i>			
<i>Col. 4.—Non-utilization of a provision for passages.</i>			
Voted O. 4,900 }	4,153	3,641	—512
R. —747 }			
<i>Col. 4.—Less expenditure on scholarships to the children of the employees of the Imperial Veterinary Research Institute, Muktesar. The amount was not surrendered through misapprehension.</i>			
E.—General—Miscellaneous :			
<i>E. 2.—Pay of Establishments</i>			
M. 5,540	5,540	5,569	+29
<i>Col. 1.—Debit on account of leave salary.</i>			
<i>E. 3.—Allowances, Honoraria, etc.</i>			
	500	..	—500
<i>Col. 4.—Non-utilisation of provision for passage.</i>			

Major Head and sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	
1	2	3	4	
	Rs.	Rs.	Rs.	
F.—Educational Experts:				
F. 2.—Pay of Establishments				
R. 548	548	548	..	
F. 3.—Allowances, Honoraria, etc.				
R. 10,127	10,127	12,384	+ 2,257	
Col 1.—Decision to invite the experts was reached only after the commencement of the year. Col. 4.—Unanticipated debits received from the High Commissioner late in the year.				
F. 4.—Supplies and Services and Contingencies				
R. 390	390	390	..	
F. 5.— <i>Deduct</i> —Amount transeferred from the Fund for Economic Development and Improvement of Rural Areas				
R. —11,065	—11,065	—13,322	—2,257	
Col. 1.—See F. 2, F. 3. and F. 4.				
Totals	<div> <div>Non-voted</div> <div>Voted</div> <div> <div>Gross</div> <div>Deductions</div> <div>Net</div> </div> </div>	<div> <div>34,428</div> <div>6,53,065</div> <div>—11,065</div> <div>6,42,000</div> </div>	<div> <div>32,939</div> <div>6,54,944</div> <div>—13,322</div> <div>6,41,622</div> </div>	<div> <div>—1,489</div> <div>+ 1,879</div> <div>—2,257</div> <div>—378</div> </div>

GRANT No. 57.—MEDICAL SERVICES.

Major Head and Sub-head.		Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1		2	3	4
		Rs.	Rs.	Rs.
MAJOR HEAD "32—MEDICAL".				
A.—Medical Establishment—Superintendence :				
A. 1.—Headquarters :				
A. 1. (1)—Pay of Officers				
Non-voted	O. 1,00,600 } M. 10,448 }	1,11,048	1,12,048	+1,000
Col. 1.—Leave salary of certain officers.				
Voted	R. 2,335	2,335	2,400	+65
Col. 1.—Leave salary of certain officers of the Medical Research Department.				
A. 1. (2)—Pay of Establishments				
	O. 1,20,100 } R. —5,360 }	1,14,740	1,14,565	—175
A. 1. (3)—Allowances, Honoraria, etc.				
Non-voted	O. 12,000 } M. 713 }	12,713	12,705	—8
Voted	O. 23,300 } R. 4,522 }	27,822	24,348	—3,474
Col. 1.—Unforeseen expenditure on appointments made for the Medical Research Department and the All India Institute of Hygiene and Public Health, Calcutta. Col. 4.—Non-payment within the year of certain charges for the recruitment of officers.				
A. 1. (4)—Grants-in-aid, Contributions, etc.				
	O. 2,400 } M. —1,135 }	1,265	1,291	+26
Col. 1.—Non-payment of contributions on behalf of certain officers.				
A. 1. (5)—Contingencies				
	O. 18,100 } R. 200 }	18,300	18,334	+34
A. 1. (6)—Deduct—Expenditure charged to the Grant for Public Health No. 58.				
		—32,000	—32,000	..
A. 1. (7)—Deduct—Expenditure recovered from Military				
Non-voted		—24,400	—24,400	..
Voted		—37,700	—37,700	..
A. 2.—Bio-chemical Standardisation Laboratory.				
A. 2. (1)—Pay of Officers				
		1,140	1,158	+18
A. 2. (3)—Contingencies				
		28,860	28,860	..
B.—Medical Establishment—District Medical Officers :				
B. 1.—Simla/New Delhi :				
B. 1 (1).—Pay of Officers				
Non-voted	O. 40,800 } M. —4,574 }	36,226	36,183	—43
Voted	O. 7,100 } R. 1,391 }	8,491	8,046	—445
Col. 1.—Revision of scale of pay of Civil Assistant Surgeon and posting of Military Assistant Surgeon drawing higher rate of pay.				

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
B.—Medical Establishment—District Medical Officers—concl'd.			
B. 1 (2).—Other Charges			
Non-voted O. 2,700 }	3,170	3,247	+77
M. 470 }			
Voted O. 6,000 }	5,222	4,660	—562
R. —778 }			
B. 1. (3) Grants-in-aid, Contributions, etc.			
O. 1,200 }	1,622	1,601	—21
M. 422 }			
B. 2.—North-East Frontier, Assam :			
B. 2 (1).—Pay of Officers			
O. 15,500 }	18,175	18,238	+63
M. 2,675 }			
Col. 1.—Due to leave of an officer not originally anticipated.			
B. 2 (2).—Pay of Establishments			
O. 2,600 }	2,800	2,750	—50
M. 200 }			
B. 2 (3).—Other Charges			
O. 3,700 }	5,007	4,967	—40
M. 1,307 }			
Col. 1.—Increased travelling allowance due to transfer of an officer.			
B. 2 (4).—Establishment Charges paid to other Governments, Departments, etc.	1,200	1,200	..
B. 3.—Calcutta :			
B. 3 (1).—Pay of Officers	3,000	3,000	..
B. 3 (3).—Other Charges			
Non-voted O. 1,200 }	1,160	1,160	..
M. —40 }			
Voted	100	..	—100
Col. 4.—No charges incurred by Staff Surgeon, Calcutta.			
C.—Other Medical Establishments :			
C. 1.—Imperial Serologist :			
C. 1 (1).—Pay of Officers			
Non-voted	19,800	19,800	..
Voted O. 18,000 }	17,182	17,110	—72
R. —818 }			
C. 1 (2).—Pay of Establishments			
O. 9,100 }	9,001	9,000	—1
R. —99 }			
C. 1 (3).—Other Charges			
Non-voted	3,700	3,722	+22
Voted	6,700	6,815	+115
C. 3.—Chemical Examiner :			
C. 3 (1).—Pay of Officers			
O. 1,700 }	740	100	—640
R. —960 }			
Col. 4.—Abolition of special pay of Chemical Examiner.			
C. 3 (2).—Deduct—Establishment charges recovered from other Governments, Departments, etc.	—700	..	+700

Major Head and Sub-head.			Final Appropriation.	Actual Expenditure.	Excess + Saving —
1			2	3	4
			Rs.	Rs.	Rs.
D.—Hospitals and Dispensaries :					
D. 1.—Pay of Officers			9,600	9,198	—402
D. 2.—Pay of Establishments					
	Non-voted	O. 12,400 } M. —307 }	12,093	11,814	—279
	Voted	O. 9,900 } R. —149 }	9,751	9,726	—25
D. 3.—Other charges					
	Non-voted	O. 11,600 } M. 2,100 }	13,700	13,726	+26
Col. 1.—Outlay on diet of more patients (Rs. 1,200) and equipment for a new hospital (Rs. 800).					
	Voted	O. 22,100 } R. —687 }	21,413	20,475	—938
D. 4.—Grants-in-aid to non-Government Medical Institutions					
		O. 16,700 } R. 1,900 }	18,600	17,000	—1,600
Col. 1.—Restoration of emergency cuts in grants to Institutions. Col. 4.—The enhanced grants were not drawn in full as the orders did not reach all the departmental authorities in time.					
D. 5.—Deduct—One-third share recovered from Military			—7,700	—7,157	+543
Col. 4.—Actual expenditure less than anticipated.					
E.—Grants for medical purposes					
		O. 4,76,600 } R. —3,476 }	4,73,124	4,75,227	+2,103
F.—Loss or Gain by Exchange			..	—19	—19
Surrenders or withdrawals within Grant					
	R.	1,979	1,979	..	—1,979
Totals	{ Non-voted	{ Gross	2,46,679	2,47,452	+773
		{ Deductions	—24,400	—24,400	..
		{ Net	2,22,279	2,23,052	+773
	{ Voted	{ Gross	7,75,100	7,67,003	—8,097
		{ Deductions	—78,100	—76,857	+1,243
		{ Net	6,97,000	6,90,146	—6,854

NOTE.

With effect from 1936-37 new sub-heads 'A. 2 (1).—Pay of Officers' and 'A. 2 (3).—Contingencies' were opened with the approval of the Government of India, Finance Department for the detailed record of the charges under A. 2. The lump provision of Rs. 30,000 under, A. 2 was accordingly distributed under these new sub-heads.

GRANT No. 58.—PUBLIC HEALTH.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
MAJOR HEAD "33—PUBLIC HEALTH".			
A.—Public Health Establishment :			
<i>A. 1.—Pay of Officers</i>			
O. 60,000 }	43,928	43,928	..
M. —16,072 }			
<i>Col. 1.—Appointment of a junior officer.</i>			
<i>A. 2.—Grants-in-aid, Contributions, etc.</i>			
O. 600 }	1,549	1,615	+66
M. 949 }			
<i>A. 3.—Other Charges</i>			
<i>Non-voted O. 8,600 }</i>	8,950	7,897	—1,053
<i>M. 350 }</i>			
<i>Col. 4.—Projected tour of Public Health Commissioner not fully materialised.</i>			
Voted	2,000	1,994	—6
B.—Public Health Establishment—Charges brought to account initially against the Grant for Medical Services (No. 57)	32,000	32,000	..
C.—All India Institute of Hygiene and Public Health—Calcutta :			
<i>C. 1.—Pay of Officers</i>			
O. 81,800 }	61,465	61,434	—31
R. —20,335 }			
<i>Col. 1.—Non-entertainment of a permanent incumbent for the post of Director and Professor of Public Health Administration.</i>			
<i>C. 2.—Pay of Establishments</i>	24,500	24,258	—242
<i>C. 3.—Grants-in-aid, Contributions, etc.</i>			
O. 600 }	..	..	..
R. —600 }			
<i>C. 4.—Other Charges</i>			
<i>Non-voted</i>	..	60	+60
<i>Col. 4.—Honorarium to an external lecturer.</i>			
Voted O. 78,800 }	80,300	77,234	—3,066
R. 1,500 }			
D.—Public Health—Expenses in connection with Epidemic diseases :			
<i>D. 1.—Port Quarantine Charges in the Madras Presidency :</i>			
<i>D. 1 (1).—Pay of Establishments</i>			
O. 7,900 }	8,017	8,051	+34
R. 117 }			
<i>D. 1 (2).—Allowances, Honoraria, etc.</i>	1,100	1,008	—92
<i>D. 1 (3).—Other Expenses</i>			
O. 7,400 }	8,239	4,943	—3,296
R. 839 }			

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
D.—Public Health—Expenses in connection with Epidemic diseases—contd.			
D. 2.—Port Health Establishment—Bombay and Karachi:			
D. 2 (1).—Pay of Officers			
Non-voted O. 27,100 }	23,100	21,762	—1,338
M. —4,000 }			
Col. 4.—An officer did not proceed on leave as anticipated.			
Voted O. 28,600 }	27,725	27,728	+3
R. —275 }			
D. 2 (2).—Pay of Establishments			
O. 28,800 }	27,890	27,718	—172
R. —910 }			
D. 2 (3).—Allowances, Honoraria, etc.			
Non-voted	8,300	8,023	—277
Voted	19,600	20,528	+928
Col. 4.—Appointment of an extra lady doctor and inspection of increased number of vessels. Application for funds to the Government of India was made too late in the year.			
D. 2 (4).—Supplies and Services and Contingencies.			
O. 19,300 }	19,360	19,480	+120
R. 60 }			
D. 2 (5).—Grants-in-aid, Contributions, etc.	600	600	—
D. 2 (7).—Deduct—Amount recovered from Bombay and Karachi Port Trusts.			
Non-voted	—17,200	—16,472	+728
Col. 4.—Mainly due to a refund of an excess recovery in 1935-36.			
Voted	—47,800	—47,600	+200
D. 3.—Port Health Establishment—Calcutta and Chittagong:			
D. 3 (1).—Pay of Officers			
Non-voted O. 13,500 }	13,200	13,227	+27
M. —300 }			
Voted O. 33,400 }	32,443	32,024	—419
R. —957 }			
D. 3 (2).—Pay of Establishments			
O. 21,000 }	20,744	20,696	—48
R. —256 }			
D. 3 (3).—Allowances, Honoraria, etc.			
Non-voted O. 4,500 }	5,760	5,696	—54
M. 1,250 }			
Col. 1.—Transfer travelling allowance of Port Health Officer from Bombay to Calcutta.			
Voted O. 10,100 }	7,975	7,846	—129
R. —2,125 }			
Col. 1.—Less expenditure on fees for inspection of vessels.			
D. 3 (4).—Supplies and Services and Contingencies			
O. 16,400 }	15,137	15,056	—81
R. —1,263 }			

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<i>D.—Public Health—Expenses in connection with Epidemic diseases—contd.</i>			
<i>D. 3.—Port Health Establishment—Calcutta and Chittagong—concl'd.</i>			
<i>D. 3 (5).—Deduct—Establishment Charges recovered from other Governments, Departments, etc.</i>			
O. —27,000 }	—6,000	—5,113	+887
R. 21,000 }			
<i>Col. 1.—Adjustment of contributions towards the cost of Port Health Department, paid by the Calcutta Port Commissioners, as receipts instead of by reduction of expenditure.</i>			
<i>Col. 4.—Short recovery of contribution from Port Commissioner, Chittagong.</i>			
<i>D. 4.—Pilgrim Charges :</i>			
<i>D. 4 (1). Pay of Officers</i>			
Non-voted O. 1,600 }	1,200	1,182	—18
M. —400 }			
Voted	600	600	..
<i>D. 4 (2).—Pay of Establishments</i>			
O. 2,500 }	2,200	1,869	—331
R. —300 }			
<i>D. 4 (3).—Other charges</i>			
O. 13,500 }	14,579	13,212	—1,367
R. 1,079 }			
<i>Col. 4.—Fewer pilgrims inoculated.</i>			
<i>D. 5.—Expenses in connection with Malaria in the North East Frontier</i>			
O. 4,400 }	4,050	4,099	+49
M. —350 }			
<i>D. 6.—Establishment Charges paid to other Governments, Departments, etc.</i>			
O. 34,600 }	31,708	30,785	—923
R. —2,892 }			
<i>D. 7.—Expenses in connection with Air Port Quarantine :</i>			
<i>D. 7 (1).—Pay of Officers</i>			
O. 12,600 }	12,716	12,716	..
M. 116 }			
<i>D. 7 (2).—Pay of Establishments</i>			
O. 2,500 }	3,102	3,208	+106
R. 602 }			
<i>D. 7 (3).—Allowances, Honoraria, etc.</i>			
Non-voted O. 3,400 }	4,328	4,312	—16
M. 928 }			
Voted O. 500 }	1,520	1,417	—103
R. 1,020 }			
<i>Col. 1.—Transfer travelling allowance of an officer and grant of house-rent and other allowances.</i>			
<i>D. 7 (4).—Other Charges.</i>			
O. 2,000 }	6,498	5,664	—834
R. 4,498 }			
<i>Col. 1.—Charges on medical equipment for Health Organising scheme of Karachi Airport.</i>			
<i>Col. 4.—Fluctuation in prices of furniture and hospital equipment.</i>			
<i>D. 7 (5).—Grants-in-aid, Contributions,</i>			

Major Head and Sub-head.		Final Appropriation.	Actual Expenditure.	Excess + Saving—.
1		2	3	4
		Rs.	Rs.	Rs.
D.—Public Health—Expenses in connection with Epidemic diseases—<i>concd.</i>				
D. 8.—Deratisation of ships :				
D. 8 (1).—Pay of Establishments				
	O. 5,000 }	4,740	4,744	+4
	R. —260 }			
D. 8 (2).—Allowances, Honoraria, etc.				
<i>Non-voted</i>	O. 600 }	500	430	—70
	M. —100 }			
<i>Voted</i>	O. 3,700 }	2,900	2,955	+55
	R. —800 }			
D. 8 (3).—Supplies and Services and Contingencies.				
	O. 22,900 }	7,001	2,612	—4,389
	R. —15,899 }			
<i>Col. 1.</i> —Non-utilisation of provision for purchase of a new clayton apparatus. <i>Col. 4.</i> —Failure to carry out contemplated repairs to the existing clayton apparatus.				
E.—Bacteriological Laboratories—Central Research Institute, Kasauli :				
E. 1.—Pay of Officers				
<i>Non-voted</i>	O. 81,000 }	76,770	76,917	+147
	M. —4,230 }			
<i>Voted</i>	O. 6,500 }	10,920	10,919	—1
	R. 4,420 }			
<i>Col. 1.</i> —Appointment of a voted instead of a non-voted officer.				
E. 2.—Pay of Establishments				
	O. 57,500 }	58,310	58,305	—5
	R. 810 }			
E. 3.—Allowances, Honoraria, etc.				
<i>Non-voted</i>	O. 1,000 }	1,100	1,204	+104
	M. 100 }			
<i>Voted</i>		500	255	—245
<i>Col. 4.</i> —Replacement of a voted by a non-voted officer.				
E. 4.—Purchase of Serum Bottles				
	O. 8,000 }	4,455	4,453	—2
	R. —1,545 }			
<i>Col. 1.</i> —Low demand and consequently less manufacture of cholera vaccine.				
E. 5.—Purchase and Repair of Apparatus				
	O. 10,000 }	8,800	8,241	—559
	R. —1,200 }			
E. 6.—Other Supplies				
		23,600	23,410	—190
E. 7.—Contingencies				
	O. 32,200 }	31,335	29,676	—1,659
	R. —865 }			
<i>Col. 4.</i> —Low demand of cholera vaccine and vacancies in the inferior establishment paid from contingencies.				
E. 8.—Grants-in-aid, Contributions, etc.				
	M. 600	600	600	..

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
F. —Grants-in-aid :			
F. 1.—For Public Health Purposes :			
F. 1 (1).—To Indian Research Fund			
O. 1,86,800 }	1,70,180	1,70,180	..
R. —16,620 }			
<i>Col. 1.</i> —Half the cost of maintaining two Professors at the School of Tropical Medicine, Calcutta, debited to this head instead of two-thirds share as originally decided.			
F. 1 (2).—To others	5,000	5,000	—
F. 2.—Scheme for the Prevention or Cure of Malaria :			
F. 2 (1).—Indian Research Fund.			
R. 10,00,000	10,00,000	10,00,000	..
<i>Col. 1.</i> —The decision as to the grant was reached after the Budget Estimate were framed. See note 3.			
F. 2 (2).— <i>Deduct</i> —Amount transferred from the Fund for Economic Development and Improvement of Rural Areas			
R. —10,00,000	—10,00,000	—10,00,000	..
F. 3.—For Pasteur Institutes	7,700	7,700	..
G.—Works			
<i>Non-voted</i>	2,400	2,392	—8
<i>Voted</i>	1,500	1,483	—17
H.—English Charges (High Commissioner) on Stores	1,000	578	—422
I.—Loss or Gain by Exchange	..	—3	—3
Surrenders or withdrawals within Grant			
<i>Gross</i> R. —9,47,843	—9,47,843	..	+ 9,47,843
<i>Deductions</i> R. 9,79,000	9,79,000	..	—9,79,000
Totals			
<i>Non-voted</i> {			
<i>Gross</i>	2,09,641	2,07,260	—2,381
<i>Deductions</i>	—17,200	—16,472	+728
<i>Net</i>	1,92,441	1,90,788	—1,653
<i>Voted</i> {			
<i>Gross</i>	8,38,800	17,69,261	+ 9,30,461
<i>Deductions</i>	—74,800	—10,52,713	—9,77,913
<i>Net</i>	7,64,000	7,16,548	—47,452

NOTES.

1. The saving in the voted section of the grant occurred mainly under sub-heads C. 1, D. 8 (3) and F. 1 (1).

2. The percentage of total saving as compared with the total voted grant works out to 6.21 this year as against .69 in the previous year.

3. The following schemes were financed out of the grant to the Indian Research Fund :—

	Rs.
(i) Anti-malaria Works and Research	8,00,000
(ii) Nutritional Surveys	1,50,000
(iii) Professorship at the Calcutta School of Tropical Medicine	1,25,000
(iv) Reserve to meet unforeseen expenditure	25,000
Total	10,00,000

Financial results of the manufacture of vaccines, sera, etc., at the Central Research Institute, Kasauli.

<i>Debits.</i>	1935-36. Rs.	1936-37. Rs.
Outstanding bills at commencement	2,430	6,911
Opening stock of capsules, vaccines and sera	24,555	26,076
Share of pay of officers and establishment	89,442	89,962
Allowances, honoraria, etc.	204	211
Purchase of serum bottles	9,089	4,453
Purchase and repair of apparatus and other charges	22,223	21,101
Contingencies	14,497	11,693
Share of payments to officers on sale of vaccines, etc., to private persons	1,215	978
Approximate overhead charges	19,076	19,537
Excess of credits over debits	64,631	4,617
Total	2,47,371	1,85,539
<i>Credits.</i>		
Sale proceeds actually recovered	2,14,384	1,56,799
Outstanding bills at end of year	6,911	3,651
Stock of capsules, vaccines and sera at end of year	26,076	25,089
Total	2,47,371	1,85,539

FATEH CHAND,
Head Clerk.

CENTRAL RESEARCH INSTITUTE, KASAUJI; }

Dated 28th August 1937.

J. B. TAYLOR,
Lt.-Colonel, I.M.S.,
Offg. Director.

Store Accounts for the year 1936-37 of sera, vaccines, etc., manufactured at the Central Research Institute, Kasauli.

	Opening balance.	Receipts during the year.	Utilizations, sale and other dispo- sals during the year.	Shortage, etc., written off during the year.	Closing balance.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
Empty capsules—					
Not vacuumised	11,336	4,453	3,458	15	12,316
Filled up capsules—					
Vaccines	3,675	1,21,567	1,21,423	639	3,180
Sera	3,011	27,018	28,944	18	1,367
Finished but not bottled—					
Vaccines	8,054	26,369	26,197	..	8,226
Total	26,076	1,79,407	1,79,722	672	25,089

The stocks of (1) empty capsules not vacuumised, (2) filled up capsules of sera and vaccines and (3) vaccines finished but not bottled are regularly checked.

The position of the stores is satisfactory and the closing balances are not unnecessarily large.

FATEH CHAND,
CENTRAL RESEARCH INSTITUTE, KASAUJI; }

Head Clerk.

J. B. TAYLOR,
Lt. Colonel, I.M.S.,
Offg. Director.

Dated 28th August 1937.

Comments of the Director on the financial result for the year 1936-37 of the manufacture of vaccines, sera, etc., at the Central Research Institute, Kasauli.

The result of manufacture of vaccines and sera, etc., at this Institute for the year 1936-37 disclosed a profit of Rs. 4,617 as against a profit of Rs. 64,631 during 1935-36. The fall is mainly accounted for by the low demand for cholera vaccine in the year under review as will be seen from the following comparative statement:—

	Unit.	Sold in 1935-36.	Sold in 1936-37.
1	2	3	4
Cholera vaccine	c.cs.	1,652,085·5	681,804·5
Mixed typhoid and paratyphoid vaccine	„	396,790·5	375,001
Mixed influenza vaccine	„	26,386	11,169·5
Antivenom serum	Concentrated Tubes of 10cc.	6,393	6,919

The decrease in contingent expenditure for 1936-37 as compared with the previous year is chiefly due to the low demand for cholera vaccine and consequent lesser purchases.

J. B. TAYLOR,

CENTRAL RESEARCH INSTITUTE, KASAUJI; }

Dated the 27th August 1937.

*Lt.-Colonel, I.M.S.,
Offg. Director.*

Observations by Audit.

The Accounts of the Central Research Institute, Kasauli, are audited once in three years. The last audit was conducted in May and June 1936. The Accounts for 1936-37 have not, therefore, been audited.

GRANT No. 59.—AGRICULTURE.

See Also Commercial Appendix.

Major Head and Sub-head.		Final Appropriation.	Actual Expenditure.	Excess + Saving—.
1		2	3	4
		Rs.	Rs.	Rs.
MAJOR HEAD "34—AGRICULTURE".				
A.—Superintendence—Imperial Institute of Agricultural Research :				
A. 1.—Pay of Officers				
Non-voted O.	27,800	1,800	1,800	..
M.	—26,000			
Col. 1.—Change in personnel from non-voted to voted.				
Voted R.	24,210	24,210	24,210	..
Col. 1.—Appointment of a voted officer as Director.				
A. 2.—Pay of Establishments				
O.	65,200	63,068	63,068	..
R.	—2,132			
A. 3.—Allowances, Honoraria, etc.				
Non-voted O.	6,800	934	934	..
M.	—5,866			
Col. 1.—See A. 1.—Non-voted.				
Voted O.	4,200	4,762	4,698	—4
R.	502			
A. 4.—Supplies and Services				
O.	1,000	..	..	..
R.	—1,000			
Col. 1.—Economy observed to meet cost of spare parts for a steam tackle urgently required for levelling the land at New Delhi. See sub-head B. 6.				
A. 5.—Contingencies				
O.	14,000	25,621	33,043	+7,422
R.	11,621			
Col. 1.—Water and electric charges, provision for which was made under E. 3 (1). Col. 4.—Adjustment of certain debits for irrigation water supply after the close of the year.				
A. 6.—Transfer costs				
Non-voted O.	1,500	1,082	1,080	—2
M.	—418			
Voted O.	1,38,400	1,27,346	1,27,361	+15
R.	—11,054			
B.—Expert Staff :				
B. 1.—Pay of Officers				
Non-voted O.	34,600	35,575	35,571	—4
M.	975			
Voted O.	1,14,700	81,807	81,023	—784
R.	—32,893			
Col. 1.—(i) Appointment of the Imperial Agricultural Chemist as Director (Rs. 12,800), (ii) grant of leave <i>ex-India</i> to an officer (Rs. 1,000), (iii) vacancies (Rs. 4,800) and (iv) See Note 2 (Rs. 14,200).				
B. 2.—Pay of Establishments				
O.	1,56,100	1,40,758	1,40,804	+46
R.	—15,342			
Col. 1.—See Note 2.				
B. 3.—Allowances, Honoraria, etc.				
Non-voted O.	3,300	3,918	3,821	—97
M.	618			
Voted O.	20,300	12,100	12,117	+17
R.	—8,200			
Col. 1.—See Note 2 (Rs. 5,000) and less expenditure on travelling allowance of staff.				

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
B.—Expert Staff—<i>concl'd.</i>			
B. 4.—Purchase and upkeep of Cattle			
O. 9,000 }	16,116	16,156	+40
R. 7,116 }			
<i>Col. 1.—(i) Extra expenditure on special feeding staff; (ii) increase in rate of wages of Gowalas and (iii) Serum Simultaneous inoculation of cattle for protection against rinderpest during transit from Pusa to Delhi.</i>			
B. 5.—Purchase of new machinery and plant, apparatus, etc., and gas and water supply			
O. 24,200 }	20,096	20,546	+450
R. —4,104 }			
<i>Col. 1.—Less Purchase of (i) machinery and implements (Rs. 2,700) and (ii) apparatus and chemicals, etc. (Rs. 1,400).</i>			
B. 6.—Other Supplies and Services			
O. 48,000 }	60,514	60,905	+391
R. 12,514 }			
<i>Col. 1.—Purchase of a tractor and plough and cost of manure.</i>			
B. 7.—Contingencies			
O. 16,000 }	9,663	10,697	+1,034
R. —6,337 }			
<i>Col. 1.—See Note 2 (Rs. 4,200), and economy in expenditure (Rs. 2,137). Col. 4.—Adjustment of belated debits from the High Commissioner for books.</i>			
C.—Experimental Farms :			
C. 1.—Pay of Officers			
O. 16,600 }	6,050	6,050	..
R. —10,550 }			
<i>Col. 1.—See Note 2 (Rs. 14,200) partly counterbalanced by extra provision required for conversion of two posts from non-gazetted to gazetted rank.</i>			
C. 2.—Pay of Establishments			
O. 74,700 }	27,283	27,279	—4
R. —47,417 }			
<i>Col. 1.—See Note 2 (Rs. 48,789) partly counterbalanced by extra provision for staff for home farm cultivation (Rs. 5,200).</i>			
C. 3.—Allowances, Honoraria, etc.			
O. 4,700 }	410	407	—3
R. —4,290 }			
<i>Col. 1.—See Note 2.</i>			
C. 4.—Capital Expenditure—Acquisition of additional cattle, land, machinery, plant, buildings, etc.			
O. 4,07,800 }	1,500	1,500	..
R. —4,06,300 }			
<i>Col. 1.—See Note 2.</i>			
C. 5.—Upkeep and replacement of cattle, land, machinery, plant, buildings, etc.			
O. 3,300 }	2,389	2,533	+144
R. —911 }			
C. 6.—Feed of dairy cattle including grazing charges			
O. 50,000 }	4,700	4,700	..
R. —45,300 }			

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
C.—Experimental Farms—concl'd.			
C. 7.—Purchase of Dairy produce			
O. 28,000 }	..	..	..
R. —28,000 }			
<i>Col. 1.—See Note 2.</i>			
C. 8.—Other Expenses			
O. 61,800 }	29,668	31,444	+1,776
R. —32,132 }			
<i>Col. 1.—See Note 2 (Rs. 45,100) partly counterbalanced by provision for running cost of tractors and increase in area brought under home cultivation (Rs. 12,968). Col. 4.—Unexpected payment of cost of fencing materials at the end of the year.</i>			
D.—Sugarcane Station, Coimbatore :			
D. 1.—Pay of Officers <i>Non-voted</i> }	14,400	14,397	—3
Voted }	17,300	17,153	—147
D. 2.—Pay of Establishments			
O. 29,800 }	29,650	29,183	—467
R. —150 }			
D. 3.—Allowances, Honoraria, etc.			
<i>Non-voted</i> O. 1,600 }	2,100	2,100	..
M. 500 }			
Voted O. 2,800 }	2,942	2,881	—61
R. 142 }			
D. 4.—Sugarcane Station Working Expenses, etc. O. 18,800 }	17,690	17,384	—306
R. —1,110 }			
D. 5.—Other Supplies and Services and Contingencies O. 4,100 }	4,360	4,328	—32
R. 260 }			
D. 6.—Works :			
D. 6 (1).—Works financed from the Fund for Economic Development and Improvement of Rural Areas			
R. 17,438	17,438	17,419	—19
<i>Col. 1.—Unforeseen expenditure on the extension and electrification of the Imperial Cane Breeding Station, Coimbatore.</i>			
D. 6 (2).—Establishment charges credited to other Governments, Departments, etc.			
R. 962	962	1,261	+ 299
<i>Col. 4.—Fund provided proved inadequate.</i>			
D. 6 (3).—Deduct—Amount transferred from the Fund for Economic Development and Improvement of Rural Areas			
R. —18,400	—18,400	—18,680	—280
<i>Col. 1.—See sub-heads D. 6 (1) and (2).</i>			

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving—.
1	2	3	
	Rs.	Rs.	Rs.
E.—Miscellaneous—Gas, Ice and Electric Installations :			
E. 1.—Pay of Officers	4,400	4,393	—7
E. 2.—Pay of Establishments			
O. 19,300 }	12,643	12,643	..
R. —6,657 }			
<i>Col. 1.—Closing of power-house on transfer of Institute from Pusa to New Delhi.</i>			
E. 3.—Supplies and Services :			
E. 3 (1).—Maintenance of Gas, Ice and Electric Installations			
O. 32,000 }	6,222	6,251	+29
R. —25,778 }			
<i>Col. 1.—See E. 2.</i>			
E. 3 (2).—Workshop			
O. 2,000 }	284	284	..
R. —1,716 }			
<i>Col. 1.—See E. 2.</i>			
F.—Miscellaneous—Medical Establishment :			
F. 1.—Pay of Officers			
O. 6,600 }	3,478	3,350	—128
R. —3,122 }			
<i>Col. 1.—Closing of hospital at Pusa.</i>			
F. 2.—Pay of Establishments			
O. 5,900 }	3,066	3,066	..
R. —2,834 }			
<i>Col. 1.—See F. 1.</i>			
F. 3.—Allowances, Honoraria, etc.			
O. 300 }	441	439	—2
R. 141 }			
F. 4.—Medicine and Diet			
O. 4,700 }	1,316	1,316	..
R. —3,384 }			
<i>Col. 1.—See F. 1.</i>			
F. 5.—Other Expenses			
O. 1,500 }	438	438	..
R. —1,062 }			
<i>Col. 1.—See F. 1.</i>			
G.—Miscellaneous—Estate Establishment :			
G. 1.—Pay of Establishments			
O. 12,500 }	8,357	8,356	—1
R. —4,143 }			
<i>Col. 1.—Reduction of temporary staff consequent on transfer to New Delhi.</i>			
G. 2.—Petty Construction and up-keep of Estate			
O. 5,000 }	4,686	4,775	+109
R. —334 }			
G. 3.—Other Expenses			
O. 8,600 }	5,082	4,971	—111
R. —3,518 }			

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
H.—Indian Central Cotton Committee :			
H. 1.—Pay of Officers			
Non-voted O. 21,700 }	21,674	21,674	..
M. —26 }			
Voted O. 1,600 }	9,245	9,245	..
R. 7,645 }			
Col. 1.—Creation of a post of Assistant Secretary in May 1936.			
H. 2.—Pay of Establishments			
O. 22,400 }	11,565	11,565	..
R. —10,835 }			
Col. 1.—Change of personnel and non-entertainment of the Statistical Assistant.			
H. 3.—Allowances, Honoraria, etc.			
Non-voted O. 7,000 }	4,434	4,434	..
M. —2,566 }			
Col. 1.—Restricted touring.			
Voted O. 300 }	177	177	..
R. —123 }			
H. 4.—Deduct—Recoveries from the Com- mittee			
Non-voted O. —28,700 }	—26,108	—26,108	..
M. 2,592 }			
Col. 1.—See sub-heads H. 1 and H. 3—Non-voted.			
Voted O. —23,000 }	—19,293	—19,293	..
R. 3,707 }			
Col. 1.—See sub-heads H. 1, H. 2 and H. 3—Voted.			
I.—Furnigation of American Cotton :			
I. 1.—Pay of Establishments			
O. 5,500 }	5,000	5,017	+17
R. —500 }			
I. 2.—Other Expenses			
O. 1,15,300 }	58,347	56,428	—1,919
R. —56,953 }			
Col. 1.—Less import of American cotton.			
J.—Agricultural Research Scheme :			
J. 1.—Botanical Sub-station at Karnal :			
J. 1 (1).—Pay of Officers			
O. 3,800 }	4,552	4,551	—1
R. 752 }			
J. 1 (2).—Pay of Establishments	5,800	5,560	—240
J. 1 (3).—Other Charges			
O. 15,700 }	14,948	14,140	—808
R. —752 }			
J. 2.—Sugarcane Sub-station at Karnal :			
J. 2 (1).—Pay of Establishments			
O. 5,200 }	3,800	3,651	—149
R. —1,400 }			
Col. 1.—Late entertainment of Technical Assistant.			
J. 2 (2).—Works			
O. 2,400 }	2,325	1,37	—958
R. —75 }			
Col. 4.—Certain expenditure met from public works grants.			
J. 2 (3).—Other charges			
O. 8,600 }	10,075	9,967	—108
R. 1,475 }			
Col. 1.—Cost of a polariscope.			

Major Head and Sub-head. 1	Final Appropriation. 2 Rs.	Actual Expenditure. 3 Rs.	Excess + Saving —. 4 Rs.
J.—Agricultural Research Scheme—<i>contd.</i>			
J. 3.—Research on Mosaic and other diseases of Sugarcane :			
J. 3 (1).—Pay of Officers			
O. 10,200 }	8,188	8,188	..
R. —2,012 }			
<i>Col. 1.—Appointment of officer on less pay.</i>			
J. 3 (2).—Pay of Establishments			
O. 5,400 }	5,200	5,190	—10
R. —200 }			
J. 3 (3).—Provident Fund Contributions			
O. 200 }	188	187	—1
R. —12 }			
J. 3 (4).—Other Charges			
	5,800	5,712	—88
J. 4.—Scheme for Research on the Genetics of Sugarcane, Combatore :			
J. 4 (1).—Pay of Officers			
	5,300	5,344	+44
J. 4 (2).—Provident Fund Contributions			
	300	334	+34
J. 4 (3).—Other Charges			
	2,500	1,415	—1,085
<i>Col. 4.—Postponement of works.</i>			
J. 5.—Scheme for Research on Potato Breeding in Northern India :			
J. 5 (1).—Pay of Establishments			
	3,500	3,694	+194
J. 5 (2).—Other Charges			
O. 28,900 }	4,110	4,124	+14
R. —24,790 }			
<i>Col. 1.—Delay in the acquisition of lands and buildings, required for the potato breeding sub-station at Simla.</i>			
J. 6.—Tobacco Breeding Station, Guntur :			
J. 6 (1).—Pay of Establishments			
O. 4,700 }	2,456	2,538	+82
R. —2,244 }			
<i>Col. 1.—Vacancies.</i>			
J. 6 (2).—Other charges			
O. 33,200 }	20,935	19,875	—1,060
R. —12,265 }			
<i>Col. 1.—Delay in taking up the construction of buildings required for the Guntur sub-station and employment of fewer coolies owing to the barn, etc. not having been built.</i>			
<i>Col. 4.—Less touring due to late operation of the scheme.</i>			
J. 7.—Research on Insect Pests, of Sugarcane :			
J. 7 (1).—Pay of officers			
O. 7,800 }	..	..	..
R. —7,800 }			
<i>Col. 1.—Non-appointment of parasitologist.</i>			
J. 7 (2).—Pay of Establishments			
O. 5,800 }	2,919	2,909	—10
R. —2,881 }			
<i>Col. 1.—Delay in recruitment of staff.</i>			
J. 7 (3).—Provident Fund Contributions			
O. 600 }	50	..	—50
R. —550 }			
<i>Col. 1.—See J. 7 (1).</i>			
J. 7 (4).—Other charges			
Non-voted M. 1,500	1,500	1,482	—18
Voted O. 10,000 }	6,275	6,012	—263

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
Rs.	Rs.	Rs.	
J.—Agricultural Research Scheme—<i>contd.</i>			
J. 8.— <i>Deduct</i> —Recoveries from the Imperial Council of Agricultural Research			
Non-voted M. —1,500	—1,500	—1,482	+18
Voted O. —1,65,700	—1,69,221	—1,64,762	+4,459
R. 56,479 }			
<i>Col. 1.</i> —Represents less expenditure under group heads J. 1 to J. 7.			
K.—Cotton Cess Staff:			
K. 1.—Pay of Establishments			
O. 1,800 }	1,540	1,408	—132
R. —260 }			
K. 2.—Other charges			
O. 200 }	189	135	—45
R. —20 }			
O.—Payments from Sugar Excise Duty to Sugar Manufacturing Provinces			
O. 14,73,000 }	5,41,113	7,87,613	+2,46,500
R. —9,31,887 }			
<i>Col. 1.</i> —Non-submission by local Governments of their schemes for utilising their shares from the Sugar Excise Fund. <i>Col. 4.</i> —Allotment from the Fund of the share of Bihar Government after the close of the year.			
P.—Works			
O. 7,300 }	43,473	42,720	—759
R. 36,179 }			
<i>Col. 1.</i> —Unanticipated expenditure in respect of (i) refitting of sheds brought from Pusa, construction of bridges, fitting of pipes, etc. erection and painting of fencing (Rs. 22,100) and (ii) certain urgent petty minor constructions. (Rs. 15,880).			
Q.—Dairy Expert :			
Q. 1.—Pay of officers			
R. 14,200	14,200	13,995	—205
<i>Col. 1.</i> —See Note 2.			
Q. 2.—Pay of Establishments			
R. 10,177	10,177	10,074	—103
<i>Col. 1.</i> —See Note 2.			
Q. 3.—Allowances and Honoraria			
R. 7,200	7,200	7,189	—11
<i>Col. 1.</i> —See Note 2.			
Q. 4.—Contingencies			
R. 4,200	4,200	4,070	—130
<i>Col. 1.</i> —See Note 2.			
R.—Dairy Farms :			
R. 1.—Pay of officers			
R. 13,432	13,432	13,392	—40
<i>Col. 1.</i> —See Note 2.			
R. 2.—Pay of establishments			
R. 43,272	43,272	42,787	—485
<i>Col. 1.</i> —See Note 2.			
R. 3.—Allowances and Honoraria.			
R. 3,935	3,935	3,810	—125
<i>Col. 1.</i> —See Note 2.			
R. 4.—Capital Expenditure, Acquisition of additional Cattle, Land, Machinery, Plant, Buildings, etc.			
R. 4,245	4,245	4,231	—14
<i>Col. 1.</i> —See Note 2. Out of the provision for Rs. 4,06,300 transferred to this sub-head Rs. 4,00,000 were surrendered, due to the delay in starting the schemes.			

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
R.—Dairy Farms— <i>conold.</i>			
R. 5.—Upkeep and Replacement of cattle land, machinery, plant, buildings, etc.			
R. 3,200	3,200	3,181	—19
Col. 1.—See Note 2.			
R. 6.—Feed of Dairy cattle, including grazing charges			
R. 44,800	44,800	44,748	—52
Col. 1.—See Note 2.			
R. 7.—Purchase of Dairy Produce			
R. 27,150	27,150	27,091	—59
Col. 1.—See Note 2.			
R. 8.—Other Expenses			
R. 29,072	29,072	28,590	—482
Col. 1.—See Note 2 (Rs. 45,100) counterbalanced by savings due to delay in starting the Anand Creamery.			
S.—Works (Dairy Farms)			
R. 3,730	3,730	3,526	—204
Col. 1.—Repairs to buildings and roads and construction of a small electric pump house for the Imperial Dairy Institute, Bangalore.			
T.—Imperial Institute of Sugar Technology :			
T. 1.—Pay of officers			
R. 29,855	29,855	29,519	—336
Col. 1.—Opening of the Institute was sanctioned during the course of the year.			
T. 2.—Pay of Establishments			
R. 20,845	20,845	20,710	—135
Col. 1.—See T. 1.			
T. 3.—Allowances and Honoraria			
R. 6,500	6,500	3,301	—3,199
Col. 1.—See T. 1. Col. 4.—Non-utilisation of the provision for travelling allowance for superior technical staff and non-official members of the Advisory Board, and also lower rate of travelling allowance to students.			
T. 4.—Supplies and Services and Contingencies			
S. 500 } R. 57,100 }	57,600	54,506	—3,094
Col. 4.—Mainly due to (i) book debits for Rs. 1,436 not having been raised during the year, (ii) late provision of funds.			
U.—Grants-in-aid			
S. 500 } R. 20,000 }	20,500	20,000	—500
Col. 1.—To meet grant-in-aid to the Central Jute Committee.			
V.—English Charges (High Commissioner) on Stores.	1,000	556	—444
Col. 4.—Grants were rounded provisions.			
W.—Loss or Gain by Exchange	..	—6	—6
Surrenders or withdrawals within Grant			
Gross. R. 12,24,612	12,24,612	..	—12,24,612
Deductions. R. 41,786	41,786	..	—41,786
Totals			
Non-voted			
Gross 87,417	87,293	—124	
Deductions —27,608	—27,590	+18	
Net 59,809	59,703	—106	
Voted			
Gross 31,48,128	21,62,772	—9,85,356	
Deductions —1,03,128	—1,42,735	—37,607	
20,45,000	20,20,037	—10,22,963	

NOTES.

1. The large saving in the voted section of the grant is mainly attributable to sub-heads C. 4 and O. The percentage of saving this year comes to 33.61 as against 1.6 during 1935-36.
2. *Group heads, Q. R. and T.* The several sub-heads under these groups have been opened to accommodate charges relating to Dairy Expert, Dairy Farms and Imperial Institute of Sugar Technology and funds for the same have been provided for by reappropriation from group heads B and C respectively in which provisions for such charges were originally included.
3. The variations of considerable magnitude in Column 1 under sub-heads I. 2, O. and P. are brought to notice.
4. An instance of wrong provision is noticed under sub-head E. 3 (1).
5. *Sub-head C.*—The Income and Expenditure Account of the Agricultural Sub-station, Imperial Agricultural Research Institute, Karnal for 1936-37 has been audited and found correct, the scrutiny of accounts having been restricted to two months' transactions of the year.
The financial position of the concern has further deteriorated during the year under review. Although its income including the increase in the value of live stock due to revaluation (Rs. 9,014) increased from Rs. 33,854 in 1935-36 to Rs. 36,029 in 1936-37, the expenditure increased from Rs. 85,395 in 1935-36 to Rs. 99,393 in 1936-37, thus causing a deficiency of Rs. 63,364 against Rs. 51,541 in 1935-36 and Rs. 46,495 in 1934-35. Excluding Rs. 7,022 on account of Depreciation of Buildings and Plant and Machinery, the deficiency for 1936-37 was Rs. 56,342 as against Rs. 41,885 in 1935-36 and Rs. 36,764 in 1934-35.
As compared with the last year, the income during the year under review decreased under the heads "Sale of grain and fodder" (Rs. 2,543) and "Fees from Students" (Rs. 1,605) as no grain was sold during the year 1936-37, the stock having been used in feeding the animals, and no fees were realised from the Indian Dairy Diploma students during the year. The decrease was more than compensated by the increase in the revaluation of stock (Rs. 3,937) and sale proceeds from dairy produce (Rs. 3,136).
The expenditure under the head "Cultivation Charges" recorded an increase of Rs. 16,452 over the last year's figures. The increase was mainly due to extra charges incurred on "Labour" and "Working of Cultivation Machinery (Tractors, etc.," as more land (1,000 acres as compared with 110 acres of the previous year) was brought under direct cultivation.*
6. *Sub-heads A. and B.*—The Income and Expenditure account of the Imperial Agricultural Research Institute, New Delhi, for the year 1936-37 has been audited and found correct according to the books of the Institute, the extent of audit being limited generally to the check of transactions for two months.
7. *Sub-head O.*—*Sugar Excise Fund.*—A *pro forma* account is kept of the amount realised on account of Sugar Excise Duty and of the grants therefrom to the Sugar Manufacturing Provinces and Minor Administrations for carrying out schemes approved by the Government of India.
The total amounts realised and distributed and the balance available up to the end of 1936-37 are shown below:—

	Rs.	Rs.
(i) Amount equivalent of one anna per cwt. of sugar actually set aside		11,41,868
(ii) Amount distributed to the various Provinces—		
(a) United Provinces	4,17,300.	
Bihar	3,14,164	
Punjab	10,580	
Burma	27,835	
Bombay	7,734	
Orissa	10,000	
(b) Imperial Institute of Sugar Technology	17,500	
		8,05,113
(iii) Balance at the end of 1936-37 available from distribution		3,36,755
Add balance of previous year available for distribution		4,72,221
Total		8,08,976

N.B.—No allotment was made to Centrally administered areas up to the end of 1936-37.

8. *Group head J.*—The decision referred to in the concluding portion of Note 7 below the appropriation account of Grant No. 59—Agriculture for 1935-36 has since been further modified. It has now been decided that, as the Imperial Council of Agricultural Research receives the greater part of its funds from grants voted by the Central Legislature, the principle of adjustment by deduction from expenditure should apply. The transfer from the Deposit head will thus be made by deduction of expenditure under service head, instead of by credit to the corresponding

ACCOUNT of consumable stores of the Imperial Institute of Animal Husbandry and Dairying, Bangalore, for 1936-37.

	Rs.
Opening balance on 1st April 1936	8,908
Receipts during the year	57,603
Total	<u>66,511</u>
Utilisation, sales and disposals during the year	59,338
Closing balance on 31st March 1937	7,173*
Total	<u>66,511</u>

*Consists of figures under the following categories :—

(i) Fodder, etc., of dairy cattle Rs. 2,862 (ii) Building materials Rs. 11 (iii) Stores and spare parts for repairs to Plant Rs. 1,394 (iv) Other miscellaneous stores Rs. 2,906

2. The stores were verified by the Superintendent nine times during the year by actual count or weighment and no discrepancies were found except the following.

Particulars.	Excess.	Reasons.
Silage	390 lbs.	Due to rain at the time of opening the pit.

3. The stocks were verified in November 1936 by the Accountant, office of the Imperial Dairy Expert, by comparison with the stock registers. The receipts and issues in the stock register were verified from the goods received sheets and stores issue orders. Some small excesses and deficiencies were noticed during the stock taking; the former were taken in the stock book and accounted for and the latter were written off under the sanction of competent authority.

4. No excessive purchases were made during the year and the closing balances were not in excess of requirements.

5. No revaluation of stock was made during the year.

BANGALORE ; The 9th September 1937.	} A. D. MANICKAVELU, Accountant, Imperial Institute of Animal Husbandry and Dairying, Bangalore.	H. C. VERMA, (Offg) Superintendent, Imperial Institute of Animal Husbandry and Dairying Bangalore.

Store Account for the animals belonging to the Imperial Institute of Animal Husbandry and Dairying, Bangalore, for 1936-37.

Statement I.—Balances.

	Rs.
Balance on 1st April 1936	15,259
Receipts (Statement II)	4,325
Total	<u>19,584</u>
Issues (Statement III)	4,261
Balance on 31st March 1937	<u>15,323</u>

Statement II.—Receipts.

To cash purchase	390
To freight charges paid and the cost of buffaloes transferred from Karnal	1,974
To transfer of bullocks from Wellington	140
To increase in value through revaluation	1,821
Total	<u>4,325</u>

Statement III.—Issues.

By sales	732
By deaths	360
By transfers to Wellington Institute	200
By decrease in value through revaluation	2,969
Total	<u>4,261</u>

Name of the Agency employed for the valuation—Imperial Dairy Expert, Bangalore.

BANGALORE ; The 9th September 1937.	} A. D. MANICKAVELU, Accountant, Imperial Institute of Animal Husbandry and Dairying, Bangalore.	H. C. VERMA, (Offg) Superintendent, Imperial Institute of Animal Husbandry and Dairying, Bangalore.

The store accounts for consumable stores and for the animals belonging to the Imperial Institute of Animal Husbandry and Dairying, Bangalore, for the year 1936-37 were test checked and the results were satisfactory.*

Summary of store account of animals belonging to the Agricultural Sub-station, Imperial Agricultural Research Institute, Karnal (late Imperial Cattle Breeding Farm Karnal), for 1936-37.

Particulars.	Amount. Rs.
Opening balance on 1st April 1936.	26,207
<i>Add—</i>	
Purchase during the year	2,355
Unvalued young male stock and calves on 1st April 1936	
sold during the year	778
Net increase in value through revaluation	(a) 9,014
Total	38,354
<i>Deduct—</i>	
Sales	Rs. 2,533
Deaths	660
Transferred to Imperial Dairy Expert	1,130
Sent to Pinjra pole	230
	4,553
Closing balance on 31st March, 1937	(b) 33,801

(a) Includes Rs. 885 on account of the value of 21 bullocks received at nil value in May, 1936 from the Botanical Sub-station, Karnal.

(b) The increase in value as compared with 31st March, 1936 is mainly due to the (1) purchase of 11 pairs of bullocks worth Rs. 2,355 which was made during the year, (2) increase in the number as well as the quality of the stock received and raised for breeding purposes and (3) value of 21 bullocks which were transferred to this Farm from the Botanical Sub-station, Karnal, during the year at a nil value.

Certified that the animals were actually counted and their number found to agree with the number shown in the stock register of animals. The verification and revaluation were carried out by the Director, Imperial Agricultural Research Institute, New Delhi and the Imperial Agriculturist.

Review.—The disposal of the surplus stock is under consideration and will be effected after the transfer of the Haryana herd to Imperial Veterinary Research Institute, Izatnagar.

KARNAL :

ABDUL RAZAK,
Senior Auditor,
Outside Audit Department,
Punjab.

S. M. JAMAL-UD-DIN,
Cattle Superintendent,
Sub-Station, Imperial
Institute of Agricultural
Research, Karnal.

Dated the 8th September 1937.

Audit comments.—The Audit Department has no comments to offer.†

Stores Account of the Imperial Agricultural Research Institute, New Delhi, for the year 1936-37.

Particulars.	Opening	Value of	Value utilised during the year.		Closing
	balance	receipts			Balance
	on	during	Issues.	Shortages, etc., written	on
1st April	the			off.	31st
1936.	year.				March 1937.
(1)	(2)	(3)	(4)	(5)	(6)
	Rs.	Rs.	Rs.	Rs.	Rs.
1. Feeding stuffs . . .	8,409	32,200	38,041	..	2,568
2. Oil cakes, bran, etc. . .	935	6,517	5,610	..	1,842
3. Manures . . .	232	1,511	449	..	1,294
4. Plant, machinery, etc.	62,069	48,645	46,293	34	64,387
5. Chemicals . . .	6,450	2,680	4,344	14	4,772
6. Apparatus . . .	91,466	10,591	7,028	2,194	92,835
7. Coal, petrol, fuel, etc.	2,224	6,948	7,610	..	1,562
8. Medical stores . . .	457	884	873	..	468
9. General goods . . .	2,466	15,444	14,492	48	3,370
10. Dismantled articles brought over from Pusa . . .	..	8,268	3,882	1	4,385
11. Miscellaneous . . .	44,761	6,127	31,346	32	19,510
Total . . .	2,19,469	1,39,815	1,59,968	2,323	1,96,993

* Accountant General, Madras.

† Accountant General, Punjab.

This statement has been consolidated by the Accountant, Director's Office, from the statements submitted by the different Heads of Sections in immediate charge of the stores.

IMPERIAL AGRICULTURAL RESEARCH
INSTITUTE, NEW DELHI;
The 12th January 1938 .

}

J. M. BANERJEE,
Accountant.

B. VISWANATH,
Director.

The above stores account has been audited and found correct according to the books of the Institute, the extent of audit being limited to the check of transactions for two months generally. There are no comments to offer.

NEW DELHI;

The 12th January 1938 .

}

R. C. KHANNA,
Examiner,
Outside Audit Department,
Office of the Accountant General, Central Revenues.

N.B.—This account is appended in compliance with the wishes of the Public Accounts Committee expressed in paragraph 20 of their proceedings on the accounts of 1933-34.

Review of the stores position.—The statement comprises the stores accounts of five main sections, (viz., Chemistry, Botany, Mycology, Entomology and Agriculture) and the Estate Office at New Delhi.

The opening and closing balances against items 4 and 6 are comparatively high as these mostly represent the value of stocks of permanent nature. Item 10 includes the values of stores received in stock after dismantling certain departmental structures at Pusa, which are being put to use at the new site as required. There has been no undue consumption of stores during the year under report.

The annual stock-taking of stores during the year under report was carried out by the Heads of Sections or offices concerned, with the assistance of subordinate officers. The stock-taking of the Power House, the stores of which, on its closing down in August 1936, were transferred to the Agricultural Section, was carried out by the Audit Assistant on the staff of the Director.

IMPERIAL AGRICULTURAL RESEARCH
INSTITUTE, NEW DELHI;
The 12th January 1938.

}

B. VISWANATH,
Director.

IMPORTANT COMMENT.

Government Research Creamery at Anand (in liquidation).—It was mentioned at page 186 of the last year's report that the Government of India had decided to re-establish the experimental creamery at Anand, which had been closed as a measure of retrenchment in February 1932. Pending the actual reopening the creamery is maintained on a care and maintenance basis. It has assets worth Rs. 52,000 excluding the value of land (Rs. 24,000).

During the period from 1st March 1932 to 31st March 1937 the net liquidation expenses amounted to Rs. 2,007.†

†Accountant General, Madras.

GRANT No. 60.—IMPERIAL COUNCIL OF AGRICULTURAL RESEARCH DEPARTMENT.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
MAJOR HEAD "34.—AGRICULTURE".			
A.—Administration :			
A. 1.—Pay of Officers			
Non-voted O. 95,600 } 97,500	97,500	97,498	—2
M. 1,900 }			
Voted O. 64,600 } 55,260	55,260	55,628	+ 368
R. —9,340 }			
A. 2.—Pay of Establishments			
O. 86,300 } 83,300	83,300	83,319	—19
R. —3,000 }			
A. 3.—Allowances, Honoraria, etc			
Non-voted O. 11,600 } 13,600	13,600	13,928	+ 328
M. 2,000 }			
Col. 1.—Unforeseen tours of Officers of the Council.			
Voted O. 22,100 } 29,540	29,540	29,292	—247
R. 7,440 }			
Col. 1.—See Non-voted. Also due to (i) travelling allowance of a non-voted officer being classified as voted during the currency of the year, as he was re-employed after the expiry of his contract (Rs. 4,260) and (ii) grant of allowances under the Simla Allowance Code to the leave reserve staff sanctioned during the year (Rs. 3,180).			
A. 4.—Contingencies			
O. 27,000 } 30,000	30,000	30,168	+168
R. 3,000 }			
A. 5.—Grants-in-aid, Contributions, etc. O. 1,800 } 1,518	1,518	1,518	..
M. —282 }			
B.—Grant for Research Work	6,75,000	6,75,000	..
C.—Grant to the Imperial Council of Agricultural Research from the Fund for Economic Development and Improvement of Rural Areas			
R. 21,36,476	21,36,476	21,36,476	..
Col. 1.—The decision to sanction the grant was made after the original demand was passed.			
D.—Deduct—Amount transferred from the Fund for Economic Development and Improve- ment of Rural Areas.			
R. —21,36,476	—21,36,476	—21,36,476	..
Col. 1.—See sub-head C.			
Surrenders or withdrawals within Grant			
R. 1,900	1,900	..	—1,900
Totals			
Non-voted	1,12,618	1,12,944	+ 326
Voted { Gross	30,11,476	30,09,884	—1,592
{ Deductions	—21,36,476	—21,36,476	..
{ Net	8,75,000	8,73,408	—1,592

GRANT No. 60-A.—SCHEME FOR THE IMPROVEMENT OF AGRICULTURAL MARKETING IN INDIA.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
MAJOR HEAD "34.—AGRICULTURE".			
A.—Administration :			
A. 1.—Pay of Officers			
O. 1,43,800 }	1,47,107	1,49,927	+2,820
R. 3,307 }			
<i>Col. 4.—Omission to transfer funds from sub-head A. 2. on the promotion of a non-gazetted officer to gazetted rank.</i>			
A. 2.—Pay of Establishments			
O. 32,100 }	30,826	28,003	—2,823
R. —1,274 }			
<i>Col. 4.—See A. 1.</i>			
A. 3.—Allowances, Honoraria, etc.			
O. 52,200 }	29,700	29,689	—11
R. —22,500 }			
<i>Col. 1.—Inability of Marketing Officers to undertake more tours owing to heavy work at headquarters.</i>			
A. 4.—Supplies and Services and Contingencies			
O. 11,900 }	15,300	15,495	+195
R. 3,400 }			
<i>Col. 1.—Charges for an additional telephone, advertisements for recruitment of officers, calculating machines, etc.</i>			
B.—Headquarters work on Grade Standards			
O. 20,000 }	22,325	21,743	—582
R. 2,325 }			
C.—Grant to the Imperial Council of Agricultural Research for meeting expenditure on Provincial portion of Marketing Scheme	2,00,000	2,00,000	..
D.—English Charges (High Commissioner) on Stores	..	600	+600
<i>Col. 4.—Indents for Stores for the Agricultural Marketing Adviser not foreseen. Allotment for Rs. 660 applied for.</i>			
Surrenders or withdrawals within Grant			
R. 14,742	14,742	..	—14,742
Total	4,60,000	4,45,457	—14,543

NOTE.

The total saving in this grant is attributable to sub-head A. 3.

GRANT No. 61.—CIVIL VETERINARY SERVICES.

See also Commercial appendix.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
MAJOR HEAD "34.—AGRICULTURE "			
A.—Pay of Officers :			
A. 1.—Direction			
Non-voted O. 27,000 }	29,100	29,040	—60
M. 2,100 }			
Voted O. 78,800 }	60,900	60,418	—482
R. —17,900 }			
A. 2.—Laboratory, Veterinary, Farm, Electrical and Medical Branches			
O. 31,300 }	30,500	30,273	—227
R. —800 }			
B.—Pay of Establishments :			
B. 1.—Direction			
O. 64,200 }	63,500	63,439	—61
R. —700 }			
B. 2.—Veterinary Branch			
O. 36,600 }	34,400	33,942	—458
R. —2,200 }			
B. 3.—Other Branches			
O. 51,300 }	52,600	52,086	—520
R. 1,300 }			
C.—Allowances, Honoraria, etc.			
Non-voted O. 3,000 }	5,500	5,201	—299
M. 2,500 }			
Col. 1.—Compensatory allowance and increased cost of passage of an officer and certain unforeseen tours.			
Voted O. 7,500 }	9,300	9,331	+31
R. 1,800 }			
Col. 1.—Distant tours for research work undertaken by more officers than anticipated.			
D.—Purchase of additional animals			
O. 41,000 }	23,600	23,041	—559
R. —17,400 }			
Col. 1.—Reduction in the prices of bulls, purchase of a smaller number of animals and revision of the manufacturing programme at Izatnagar consequent on a reduction of demand for serum. See also paragraphs Nos. 152 and 155 of Commercial Appendix.			
E.—Stable, Feed and Upkeep of animals :			
E. 1.—Purchase of grain			
O. 35,000 }	35,500	35,279	—221
R. 500 }			
E. 2.—Purchase of grass and hay			
O. 16,000 }	8,700	8,705	+5
R. —7,300 }			
Col. 1.—Failure of the contractor to supply the quantity of dry grass contracted for.			

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
I.—Stable, Feed and Upkeep of animals—concl'd.			
E. 3.—Cattle attendants and coolies			
O. 54,000 }			
R. —2,800 }	51,200	51,039	—161
E. 4.—Other charges			
O. 9,900 }			
R. —2,300 }	7,600	7,353	—247
Col. 1.—Revision of the manufacturing programme.			
F.—Cultivation Expenses :			
F. 1.—Labour and Cultivation			
O. 24,500 }			
R. —150 }	24,350	23,757	—593
F. 2.—Other Expenses			
O. 5,000 }			
R. 1,330 }	6,330	6,009	—321
Col. 1.—Purchase of rubber tyres for manure carts, wheels and eradication of <i>Kans grass</i>			
G.—Maintenance of Power House .			
O. 12,000 }			
R. 1,600 }	13,600	13,653	+53
H.—Purchase of Chemicals and Apparatus			
O. 14,000 }			
R. 4,550 }	18,550	17,528	—1,022
Col. 1.—Unforeseen erection of work table in the seriological laboratory and purchase of certain items of apparatus and chemicals. Col. 4.—Cost of a refrigerator and of the gas plant could not be paid before the close of the year.			
I.—Railway freight and carriage charges			
O. 17,000 }			
R. 2,300 }	19,300	19,628	+328
J.—Dairy Herd			
O. 1,800 }			
R. —650 }	1,150	1,186	+36
K.—Packing materials			
O. 5,200 }			
R. 200 }	5,400	5,197	—203
L.—Other Supplies and Services			
O. 16,500 }			
R. —1,750 }	14,750	13,265	—1,485
Col. 4.—Debit on account of the cost of certain books purchased through the High Commissioner not accounted for during the year.			
M.—Contingencies			
O. 33,500 }			
R. 10,400 }	48,900	49,263	+363
Col. 1.—Revision of the working plan of the Muktesar Research, increase in postage, purchase of a typewriter, departmental constructions, purchase of furniture for Director's office at Izatnagar, and telephone connection between Izatnagar and Muktesar.			
N.—Grants-in-aid, Contributions, etc.			
O. 700 }			
R. 6,000 }	6,700	6,681	—19
Col. 1.—Continuance of the Indian Dairy Diplomas Course at Allahabad Agricultural Institute.			

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.

O.—Other Works :

O. 1.—Works financed from the Fund for
Economic Development and Im-
provement of Rural Areas

R.	55,728	55,728	49,011	—6,717
----	--------	--------	--------	--------

Col. 4.—Certain works remained incomplete. Surrender not offered in time to permit of its being accepted; the omission has been brought to the notice of higher authorities.

O. 2.—*Deduct*—Amount transferred from
the Fund for Economic Develop-
ment and Improvement of Rural
Areas

R.	—55,728	—55,728	—49,011	+6,717
----	---------	---------	---------	--------

Col. 4.—See O. 1.—Col. 4.

P.—Works

O.	89,700	81,970	76,389	—5,581
R.	—7,730			

Col. 4.—Due to the charges for electrification of certain buildings not having been paid during the year and certain other petty savings.

Q.—Veterinary Research Scheme :

Q. 1.—Protozoological Section at Muktesar :

Q. 1 (1).—Pay of Officers	6,000	3,548	—2,452
---------------------------	-------	-------	--------

Col. 4.—Late appointment of systematic Protozoologist.

Q. 1 (2).—Pay of Establishments	400	177	—223
---------------------------------	-----	-----	------

Col. 4.—See Q. 1. (1).

Q. 1 (3).—Provident Fund Contribu-
tion

400	..	—400
-----	----	------

Col. 4.—See Q. 1. (1).

Q. 2.—Investigation of tuberculosis and John's disease :

Q. 2 (1).—Pay of officers	13,200	..	—13,200
---------------------------	--------	----	---------

Col. 4.—The research scheme could not be carried out during 1936-37 owing to non-appointment of the staff.

Q. 2 (2).—Pay of Establishments	5,200	..	—5,200
---------------------------------	-------	----	--------

Col. 4.—See Q. 2 (1).

Q. 2 (3).—Provident Fund Contribution	1,100	..	—1,100
---------------------------------------	-------	----	--------

Col. 4.—See Q. 2 (1).

Q. 2 (4).—Other Charges	17,300	..	—17,300
-------------------------	--------	----	---------

Col. 4.—See Q. 2 (1).

Q. 3.—Research in Warble Flies at Muktesar :

Q. 3 (1).—Pay of Establishments	2,000	300	—1,700
---------------------------------	-------	-----	--------

Col. 4.—Appointment of Entomological Assistant was made late in January 1937.

Q. 3 (2).—Other Charges	1,500	95	—1,405
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Col. 4.—See Q. 3 (1).

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
Q.—Veterinary Research Scheme—concl'd.			
Q. 4.—Research into the Diseases of Poultry in Bengal :			
Q. 4 (1).—Pay of Officers	4,000	..	—4,000
Col. 4.—The research scheme could not be carried out during 1936-37 owing to non-appointment of the staff.			
Q. 4 (2).—Other Charges	4,100	..	—4,100
Col. 4.—See Q. 4 (1).			
Q. 5.—Deduct—Recoveries from the Imperial Council of Agricultural Research	—55,200	—4,120	+ 51,080
Col. 4.—See Q. 4 (1).	Col. 4.		
R.—Establishment charges paid to other Governments, Departments, etc.	18,100	18,050	—50
S.—Physiological Chemist :			
S. 1.—Pay of Officers			
O. 17,600 }	17,300	16,867	—433
R. —300 }			
S. 2.—Pay of Establishments			
O. 15,000 }	13,150	13,120	—30
R. —1,850 }			
S. 3.—Allowances, Honoraria, etc.			
O. 3,000 }	3,650	3,536	—114
R. 650 }			
S. 4.—Purchase and Upkeep of Cattle			
O. 4,000 }	700	309	—391
R. —3,300 }			
Col. 1.—Certain experiments could not be undertaken for want of a properly fitted laboratory and the other facilities ; on account of the transfer of the section from Bangalore to Izatnagar. Col. 4.—Postponement of purchase of animals for want of suitable laboratory facilities required for experimental purposes.			
S. 5.—Purchase of New Machinery and Plant, Apparatus, etc., and Gas and Water Supply			
O. 4,000 }	3,050	3,035	—15
R. —950 }			
S. 6.—Contingencies			
O. 1,300 }	2,850	2,272	—578
R. 1,550 }			
Col. 1.—Unanticipated purchase of one iron safe and office furniture. Col. 4.—The iron safe was received late and could not be paid for during the year and the furniture was purchased at a low cost than estimated.			
T.—Central Poultry Institute Izatnagar :			
T. 1.—Pay of Officers			
O. 2,000 }	..	..	..
R. —2,000 }			
Col. 1.—Non-appointment of the officer-in-charge and his establishment during the year.			
T. 2.—Pay of Establishments			
O. 300 }	..	..	..
R. —300 }			

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving -.
1	2	3	4
	Rs.	Rs.	Rs.
T.—Central Poultry Institute Izatnagar—concl'd.			
T. 3.—Allowances and Honoraria			
O. 300 }	..	..	..
R. —300 }			
T. 4.—Supplies and Services			
O. 2,000 }	..	..	..
R. —2,000 }			
<i>Col. 1.—See T. 1.—Col. 1.</i>			
T. 5.—Contingencies			
O. 900 }	..	..	..
R. —900 }			
U.—English Charges (High Commissioner) on Stores	13,000	11,627	—1,373
<i>Col. 4.—Reduction in prices and liabilities carried forward.</i>			
V.—Loss or Gain by Exchange	..	—61	—61
Surrenders or withdrawals within Grant			
R. 41,400	41,400	..	—41,400
	<hr/>	<hr/>	<hr/>
	34,600	34,241	—359
	8,42,928	7,29,342	—1,13,586
Totals { <i>Non-voted</i>			
{ Voted { Gross	—1,10,928	—53,131	+57,797
{ Deductions			
{ Net	7,32,000	6,76,211	—55,789
	<hr/>	<hr/>	<hr/>

NOTES.

1. The saving in the voted section of the grant, which works out to 7.6 per cent. this year as against 3.8 per cent. in the last year, is mainly attributable to sub-heads A. 1, D. and P.

2. *Sub-head D.*—Considerable savings in the original appropriation under this sub-head accrued during the last four years continuously.

3. *Group head Q.*—The savings under the several sub-heads in the groups Q. 1., Q. 2., Q. 3 and Q. 4 should have been adjusted against the excess under sub-head Q. 5. by the issue of a re-appropriation order.

4. Certified that the Income and Expenditure accounts for 1936-37 of the Dairy attached to the Imperial Veterinary Research Institute, Muktesar were test audited by the Accountant General, United Provinces and found correct.

The income for the year under review was Rs. 9,130 against the expenditure of Rs. 9,770 resulting in a deficiency of Rs. 640 as against a deficiency of Rs. 1,302 in 1935-36. The reduction in the loss is due to the better yield of milk during 1936-37 than in 1935-36.

GRANT No. 62.—INDUSTRIES.

Major Head and Sub-head.		Final Appropriation. 2 Rs.	Actual Expenditure. 3 Rs.	Excess + Saving— 4 Rs.
1				
MAJOR HEAD "35.—INDUSTRIES".				
A.—Indian School of Mines:				
A. 1.—Pay of Officers		2,000	2,000	—
Non-voted O. 3,000				
M. —1,000				
Col. 1.—Chief Inspector of Mines ceased to hold additional post of Principal of the School of Mines.				
Voted	O. 82,300	79,150	77,934	—1,216
	R. —3,150			
		52,300	51,826	—474
A. 2.—Pay of Establishments				
A. 3.—Allowances, Honoraria, etc.		315	315	..
Non-voted O. 1,000				
M. —685				
Col. 1.—See A. 1.—Non-voted Col. 1.		12,750	12,905	+155
Voted	O. 12,600			
	R. 150			
A. 4.—Supplies and Services		15,800	15,595	—205
O. 14,100				
R. 1,700				
A. 5.—Contingencies		15,860	16,782	+922
O. 16,200				
R. —340				
Col. 4.—Mainly unforeseen charges incurred late in the year.				
B.—Grants-in-aid for the Development of Handloom Industry		5,06,100	5,06,178	+78
O. 5,53,500				
R. —47,400				
Col. 1.—Reserve for unforeseen developments not utilised.				
C.—Grants-in-aid for the Development of Sericultural Industry in British India		82,000	82,070	+70
O. 1,06,000				
R. —24,000				
Col. 1.—See sub-head B.				
D.—English Charges (High Commissioner) on Stores		340	309	—31
R. 340				
Col. 1.—No Budget forecast				
E.—Grants-in-aid for development of village and small scale Woollen Industries		79,450	..	—79,450
R. 79,450				
Cols. 1 & 4.—See Note 2.				
F.—Deduct—Amount transferred from the Fund for Economic Development and Improvement of Rural Areas		—79,450	..	+79,450
R. —79,450				
Cols. 1 and 4.—See Note 2.			—2	—2
G.—Loss or Gain by Exchange				
Surrenders or withdrawals within Grant		72,700	..	—72,700
R. 72,700				
Totals	Non-voted	2,315	2,315	..
	Voted { Gross	9,16,450	7,63,597	—1,52,853
	{ Deductions	—79,450	..	+79,450
	{ Net	8,37,000	7,63,597	—73,403

NOTES.

- The savings in the voted section of the grant occurred mainly under sub-heads B. and C. Allotments to provinces from these grants are made annually on the recommendations of Industries Conference and Imperial Sericultural Committee respectively, a portion of the grant being retained in reserve to provide for unforeseen developments. Unspent balances at the end of a year are again included in next year's budget in addition to ordinary provision.
- Sub-heads E and F.—These two sub-heads had been opened during the year under a misapprehension to record transactions in connection with grants-in-aid made to some provinces out of the Fund for Economic Development and Improvement of Rural Areas; they were not under the correct accounting rules of the subject. The

GRANT NO. 63.—AVIATION.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving ---.
1	2	3	4
	Rs.	Rs.	Rs.

MAJOR HEAD "36—AVIATION".

A.—Direction :

A. 1.—Pay of Officers			
Non-voted O. 9,000 }	8,520	8,550	+30
M. -480 }			
Voted O. 2,86,500 }	2,41,500	2,40,368	-1,132
R. -45,000 }			

Col. 1.—Unforeseen delay and difficulty in the recruitment of Aircraft Inspection Staff.

A. 2.—Pay of Establishments			
O. 2,08,600 }	1,88,600	1,84,933	-3,667
R. -20,000 }			

A. 3.—Allowances, Honoraria, etc.

Non-voted O. 3,000 }			
M. 480 }	3,480	3,459	-21
Voted O. 1,09,200 }	1,04,200	1,15,345	+11,145
R. -5,000 }			

Col. 4.—Mainly due to adjustments made in March 1937 Final.

A. 4.—Supplies and Services			
O. 64,900 }	51,500	48,071	-3,429
R. -13,400 }			

Col. 1.—(i) Purchase of certain instruments in England (Rs. 8,300), (ii) no occasion for expenditure in connection with flights across India and Burma (Rs. 3,000) and (iii) fall in prices of certain stores (Rs. 2,100). Col. 4.—Due to (i) no expenditure incurred on flights (Rs. 1,000), (ii) actual expenditure on inspection instruments being less than estimated (Rs. 1,000) and (iii) non-adjustment of certain debits (Rs. 1,429).

A. 5.—Contingencies			
O. 56,000 }	71,000	71,242	+242
R. 15,000 }			

Col. 1.—Special initial expenditure in the newly opened aerodrome offices at Lahore and Bombay, Inspection officer at Rangoon and increased activities at headquarters.

A. 6.—Payments to Posts and Telegraphs for wireless facilities	6,50,000	6,23,793	-26,207
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Col. 4.—Less debits for maintenance, interest and depreciation on the capital cost of wireless stations due to the construction, etc. of capital works not having been as rapid as anticipated. Actual debits by the Posts and Telegraphs having been raised after the close of the year, the saving could not be surrendered.

A. 8.—Scholarships and other Miscellaneous charges

O. 13,700 }	12,700	11,908	-792
R. -1,000 }			

B.—Grants for Aviation purposes :

B. 1.—Special Grants-in-aid from the additional tax on Petrol consumed for Aviation purposes

C. 88,000 }	56,267	54,384	-1,883
R. -31,733 }			

Col. 1.—It was not found possible or necessary to use the entire provision which includes unspent balances of previous years.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2 Rs.	3 Rs.	4 Rs.
B.—Grants for Aviation purposes—concl'd.			
B. 2.—Other Grants for Aviation purposes			
O. 4,80,000 }	4,64,000	4,50,765	—13,235
R. —16,000 }			
<i>Col. 4.—Less claim of the Indian Trans-continental Airways Ltd., on account of refund of customs and excise duty on petrol, oil, aircraft spares, etc. etc. The claims for the last quarter having been received towards the close of the financial year, savings could not be surrendered.</i>			
C.—Works :			
C. 1.—Original Works			
O. 30,000 }	37,600	33,594	—4,006
R. 7,600 }			
<i>Col. 1.—Expenditure on additional essential minor works sanctioned during the year.</i>			
<i>Col. 4.—The works being scattered all over India and entrusted to different agencies intimation of savings was not received in time.</i>			
C. 2.—Aerodrome Equipment			
O. 9,100 }	20,900	21,024	+124
R. 11,800 }			
<i>Col. 1.—Purchase of additional equipment.</i>			
C. 3.—Standing charges			
O. 2,25,000 }	1,91,600	1,84,861	—6,739
R. —33,400 }			
<i>Col. 1.—Delay in delivery and installation of certain lighting, operational, and maintenance equipment.</i>			
<i>Col. 4.—See C. 1.—Col. 1.</i>			
C. 4.—Establishment charges credited to other Governments, Departments, etc.			
O. 18,500 }	13,500	12,025	—1,475
R. —5,000 }			
<i>Col. 1.—Departmental execution of certain items of works originally intended to be done by the Central Public Works Department. Col. 4.—See C. 1.—Col. 4.</i>			
C. 5.—Tools and Plant charges credited to other Governments, Departments, etc.			
	1,500	1,157	—343
<i>Col. 4.—See C. 1.—Col. 4.</i>			
D.—English charges (High Commissioner) on Stores			
O. 4,000 }	17,900	20,105	+2,205
R. 13,900 }			
<i>Cols. 1 & 4.—More indents than foreseen. owing inability to purchase certain inspection instruments in India. Revised Estimate was Rs. 21,000 but the requisite additional funds were not sanctioned in full.</i>			
E.—Loss or Gain by Exchange			
Surrenders or withdrawals within Grant.			
1,22,233	1,22,233	..	—1,22,233
Totals { Non-voted	12,000	12,009	+9
{ Voted	22,45,000	20,73,461	—1,71,539

NOTES.

1. The saving in the voted section of the grant was contributed to by several sub-heads, the prominent ones being A. 1., B. 1 and C. 3. The percentage of the saving is 7.64 this year against 2.52 in the previous year.

2. The reappropriation under Sub-head 'A. 3'-voted ultimately proved to be in the wrong

GRANT No. 63-B.—CAPITAL OUTLAY ON CIVIL AVIATION CHARGED TO REVENUE.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —
1	2	3	4
	Rs.	Rs.	Rs.

MAJOR HEAD "36-A.—CAPITAL OUTLAY ON CIVIL AVIATION".

A.—Civil Aviation :

A. 1.—Works :

A. 1 (1).—Original Works

O.	39,51,000 }	20,17,860	19,23,161	—94,699
R.	—19,33,140 }			

Cols. 1 & 4.—Certain works not commenced or completed, due to change in design, unavoidable delay in obtaining sanctions to projects and in the formal transfer of land. Labour troubles and strikes at the places of manufacture also caused delay in supply of equipment.

A. 1 (2).—Establishment charges credited to other Govern- ments, Departments, etc.

O.	4,99,500 }	2,03,400	1,93,760	—9,760
R.	—2,96,100 }			

Cols. 1 & 4.—Smaller outlay on works. See A. 1. (1).

A. 1 (3).—Tools and Plant charges credited to other Govern- ments, Departments, etc.

O.	51,700 }	20,900	20,046	—854
R.	—30,800 }			

Col. 1.—See A. 1 (2) above.

A. 2.—Establishment :

A. 2 (1).—Pay of Officers

O.	18,200 }	16,500	15,854	—646
M.	—1,700 }			

A. 2 (2).—Pay of Establishments

O.	6,000 }	10,900	10,935	+35
R.	4,900 }			

Col. 1.—Entertainment of temporary staff for the organisation of the sea plane route in India.

A. 2 (3).—Allowances, Honoraria, etc.

Non-voted O.	6,200 }	3,400	2,496	—904
M.	—2,800 }			

Cols. 1 & 4.—Less touring by the Engineer for pressure of work at headquarters.

Voted O.	2,200 }	2,900	3,051	+151
R.	700 }			

A. 2. (4).—Contingencies

R.	4,000	4,000	3,951	—49
----	-------	-------	-------	-----

Col. 1.—Charter of aircraft for work in connection with the survey of the seaplane route and certain contingent expenditure.

A. 2 (5).—Grants-in-aid, Contri- butions, etc.

600	600	..
-----	-----	----

63-B. CAPITAL OUTLAY ON CIVIL AVIATION CHARGED TO REVENUE.

Major Head and sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
B.—Meteorological			
O. 2,98,600 }	29,280	31,542	+2,262
R. —2,69,320 }			
<i>Col. 1.</i> —Certain works either postponed or held in abeyance pending settlement of the type of quarters. <i>Col. 4.</i> —Due to establishment and tools and plant charges of Rs. 2,455 not having been provided under this head.			
C.—English Charges (High Commissioner) on stores :			
C. 1.—Civil Aviation			
R. 640 .	640	..	—640
<i>Cols. 1 & 4.</i> —Allotment sanctioned by Government but no indents received.			
C. 2.—Meteorological			
R. 15,787 .	15,787	15,731	—56
<i>Col. 1.</i> —Expenditure on unforeseen indents from the Meteorological Department provision for which was made under sub-head B.			
E.—Deduct—Amount transferred from the Fund for the Development of Civil Aviation			
Non-voted	O. —25,000 }	—20,500	—18,950
	M. 4,500 }		+1,550
<i>Cols. 1 & 4.</i> —See A. 1 (1).			
Voted	O. —48,09,000 }	—23,05,667	—22,02,117
	R. 25,03,333 }		+1,03,550
<i>Cols. 1 & 4.</i> —See A. 1 (1).			
Surrenders or withdrawals within Grant			
Gross.	R. 25,03,333	25,03,333	..
Deductions.	R. —25,03,333	—25,03,333	..
Totals	Non-voted	Gross 20,500	18,950
		Deductions —20,500	—18,950
		Net ..	..
	Voted	Gross 48,09,000	22,02,117
		Deductions —48,09,000	—22,02,117
		Net *1,000	—1,000

* The net amount required being *nil*, a nominal demand for Rs. 1,000 was submitted for vote to the Legislative Assembly for expenditure in connection with the development of Civil Aviation.

Statement of expenditure on Important New Works.

Description of work.	Original Appropriation.	Modified Appropriation.	Expenditure.	Outlay compared with	
				Original appropriation. More + Less —.	Modified appropriation. More + Less —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
I.—Major works above Rs. 50,000 for which specific provision was made in the Budget :					
(a) <i>Estimated to cost above Rs. 50,000.</i>					
1. Reconstruction of Aerodrome at Calcutta (Dum Dum)	2,34,800	61,700	56,469	—1,78,331	—5,231
Estimate Rs. 4,59,428 ; expenditure to 31st March 1937, Rs. 65,605 ; in progress.					
<i>Col. 3.</i> —Saving due to delay in preparation of detailed estimates owing to change in design (Rs. 97,600), low tenders for earth work (Rs. 49,800), slow progress of work due to monsoon conditions (Rs. 35,100), counterbalanced by allotment for construction of Taxi strip and an Irish Bridge (Rs. 9,400). <i>Col. 6.</i> —The commencement of the work was delayed owing to delay in sanction to the project and to the change in the design of quarters.					
2. Extension and drainage of Aerodrome at Chittagong	1,55,300	92,700	85,710	—69,590	—6,990
Estimate Rs. 1,09,300 ; Expenditure to 31st March 1937, Rs. 93,665 ; in progress.					
<i>Col. 3.</i> —Saving due to lower detailed estimates and tenders (Rs. 47,500), smaller expenditure on land acquisition (Rs. 7,700) and slow progress of work (Rs. 7,400). <i>Col. 6.</i> —Further saving due to reduction of the sanctioned detailed estimate.					
3. Reconstruction including Meteorology (Karachi Airport)	4,64,700	74,700	28,678	—4,36,022	—46,022
Estimate Rs. 11,64,000 ; Expenditure to 31st March 1937, Rs. 43,901 ; in progress.					
<i>Col. 3.</i> —Savings due to delay in preparation of estimates owing to change in designs and delay in acquisition of land owing to exorbitant claims and prolonged proceedings (Rs. 3,90,000). <i>Col. 6.</i> —Payment for land acquisition could not be made as anticipated owing to delay caused by legal proceedings.					
4. New Aerodrome at Ahmedabad	1,72,800	7,000	..	—1,72,800	—7,000
Estimate Rs. 2,27,650 ; Expenditure to 31st March 1937, Nil ; in progress.					
<i>Cols. 3 and 6.</i> —The whole provision of Rs. 1,72,800 was surrendered owing to delay in preparation of preliminary estimates and in the commencement of land acquisition proceedings. The reallocation of Rs. 7,000 in March, 1937 could not be utilised owing to delay in the settlement of the terms of the purchase of the Hangar.					
5. Reconstruction of Aerodrome at Bombay—(Juhu)	3,62,400	1,84,300	1,83,038	—1,79,362	—1,262
Estimate Rs. 4,39,400 ; Expenditure to 31st March 1937, Rs. 2,17,974 ; in progress.					
<i>Col. 3.</i> —Savings due to delay in preparation of estimates owing to changes in design and under estimation of time to complete works (Rs. 1,02,400). Savings on tenders for earth work					

Description of work.	Original Appropriation.	Modified Appropriation.	Expenditure.	Outlay compared with.	
				Original appropriation. More + Less —.	Modified appropriation. More + Less —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
6. Reconstruction of Runways at Gaya	70,600	91,400	91,255	+20,655	—145
Estimate Rs. 1,49,851; Expenditure to 31st March 1937, Rs. 1,15,916; in progress.					
<i>Col. 2.</i> —Original provision was inadequate and funds were provided by reappropriation to complete the work.					
7. New Aerodrome and portable hangar at Lahore	1,11,400	6,400	14,831	—96,569	+8,431
Estimate Rs. 1,03,600; Expenditure to 31st March 1937, Rs. 22,577; in progress.					
<i>Col. 3.</i> —Savings due to taking land on lease instead of acquiring it from the Punjab Government (Rs. 74,000) and subsequent delay in its transfer (Rs. 31,000). <i>Col. 6.</i> —Excess over modified appropriation is due to improvement in progress on construction works.					
8. Buildings at Cawn-pur	66,300	93,000	79,695	+13,395	—13,305
Estimate Rs. 2,06,300; Expenditure to 31st March 1937, Rs. 79,658; in progress.					
<i>Cols. 3 and 6.</i> —The excess on original appropriation is due to inadequate provision for cost of land purchased from the Defence Department. The modified appropriation, however, proved excessive as a sum of Rs. 9,985 was foregone by the Defence Department and commencement of work was delayed owing to change in designs.					
9. Buildings and drainage at Allahabad	1,24,000	1,000	1,256	—1,22,744	+256
Estimate Rs. 1,69,600; Expenditure to 31st March 1937, 1,458; in progress.					
<i>Col. 3.</i> —A saving of Rs. 43,750 occurred due to elimination of office buildings from the project. The balance is due to non-commencement of work pending sanction to the complete scheme.					
10. Reconstruction and Additional runway at Akyab	1,63,900	90,300	74,575	—89,325	—15,725
Estimate Rs. 3,34,258; Expenditure to 31st March 1937, Rs. 1,59,933; in progress.					
<i>Cols. 3 and 6.</i> —Savings due to (i) unforeseen delays in obtaining sanction to various parts of the project, (ii) change in design of quarters and (iii) postponement of certain works owing to impending separation of Burma.					
11. New Aerodrome at Rangoon	3,50,300	..	..	—350,300	..
Estimate Rs. 8,26,856; Expenditure to 31st March 1937, Nil.					
<i>Col. 3.</i> —Work not commenced pending settlement of the question of the improvement of the existing aerodrome at Mingaladon as an alternative to the development of a new aerodrome.					
12. New Landing Ground at Donakonda	56,000	..	18	—55,982	+18
Estimate Rs. 43,474; Expenditure to 31st March 1937, Rs. 21; in progress.					

(Rs. 18,900) late commencement of work

Description of work.	Original Appropriation.	Modified Appropriation.	Expenditure.	Outlay compared with.	
				Original appropriation. More +. Less —.	Modified appropriation. More +. Less —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
13. Lighting of Karachi-Calcutta, Akyab-Rangoon and Bombay-Madras Air routes	5,53,400	4,29,900	4,46,756	—1,06,644	+16,856

Estimate Rs. 8,14,500 ; Expenditure to 31st March 1937, Rs. 6,56,257 ; in progress.

Col. 3.—Savings in original appropriation due to (i) Lighting scheme for Madras being held in abeyance pending settlement of site (ii) delay in construction of staff quarters owing to change in design and (iii) inability to place orders for certain materials due to technical difficulties. *Col. 6.*—Excess due to payments on certain equipment within the year which were not anticipated at the time of surrender of funds.

14. Construction of hangars at Karachi Rangoon, Calcutta-Allahabad, Delhi-Lahore, Bombay-Akyab, and Madras	9,48,300	7,62,700	7,47,397	—2,00,903	—15,303
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Estimate Rs. 16,00,000 ; Expenditure to 31st March 1937, Rs. 14,07,942 ; in progress.

Col. 3.—Savings due to sites for hangars at Rangoon and Madras not having been fixed pending selection of final sites for landing grounds. *Col. 6.*—Inability of the Public Works Department to utilise funds in full.

15. Construction of buildings for the Meteorological Department at Allahabad, Calcutta, Akyab, Rangoon and Agra	2,98,600	29,280	31,542	—2,67,058	+2,262
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Col. 3.—The work at Agra was held in abeyance causing a saving of Rs. 1,00,000. The balance of saving was due to late commencement of quarters owing to delay in settlement of designs and transfer to sub-head C-2 (Rs. 15,787) to meet cost of stores purchased in England.

II Other Major Works for which specific provision was made in the Budget.

(All Works collectively)	97,700	48,060	43,067	—54,633	—4,993
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Col. 3.—Savings due to (i) delay in selection of site for landing ground at Ramnad (Rs. 22,800), (ii) inability of contractor to supply Tractors owing to labour troubles (Rs. 22,500), (iii) postponement of purchase to next year of certain items of operational equipment (Rs. 3,700) and (iv) transfer to sub-head CI (Rs. 640). *Col. 6.*—Non-adjustment in the accounts for 1936-37 of expenditure on certain operational equipment supplied that year (Rs. 2,484) and non-delivery of stores due to labour troubles (Rs. 2,529).

III. Major Works for which specific provision was not made in the Budget.

1. Improvements to landing ground at Jacobabad	23,100	22,870	+22,870	—230
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Estimate Rs. 1,58,620 ; Expenditure to 31st March 1937, Rs. 1,13,833 ; in progress.

Col. 3.—Work in progress from previous year. No provision was made as work was

Description of work.	Original Appropriation.	Modified Appropriation.	Expenditure.	Outlay compared with.	
				Original Appropriation. More +. Less —.	Modified Appropriation. More +. Less —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
2. Construction of Runways and Administrative buildings at New Delhi	..	6,800	3,613	+3,613	—3,187
Estimate Rs. 3,48,000; expenditure to 31st March 1937, Rs. 2,59,690. in progress.					
Col. 3.—No provision was made in the budget as work was due for completion in 1935-36					
A provision of Rs. 20,600 by reappropriation was later reduced to Rs. 6,800 due to non-receipt of certain anticipated claims. Col. 6.—Saving due to delay in settlement of certain claims.					
3. Improvements to runways, Bassein	..	17,900	18,417	+18,417	+517
Estimate Rs. 73,479; Expenditure to 31st March 1937, Rs. 62,993; completed.					
Col. 3.—The work was expected to be completed in 1935-36 hence no provision was made in the budget; work completed during 1936-37.					
4. Furniture	..	5,700	4,885	+4,885	—815
Estimate Rs. 60,000; Expenditure to 31st March 1937, Rs. 9,535; in progress.					
Col. 3.—Project provision was sanctioned after the submission of budget estimate.					
Col. 6.—Saving due to delay in adjustment of cost of furniture ordered late in the year.					
IV. Minor Works (Collectively)	19,100	21,200	20,631	+1,531	—569
Total	42,49,600	20,47,140	19,54,703	—22,94,897	—92,437

NOTE.

The amounts of estimates are based on the revised programme. These and the amounts of the progressive expenditure include departmental charges also.

IMPORTANT COMMENTS.

Capital Programme of Civil Aviation Works.—The original project estimate for Aviation Capital works amounting to Rs. 92,57,000 was revised in 1935 to 1,10,12,625. This was called the "1935 Programme". In December 1935, it was decided to postpone certain items of the latter aggregating Rs. 19,07,227 pending a decision on the Empire Air Mail Scheme, leaving a total of Rs. 91,05,398 to be proceeded with. Consequent on the decision of the Government of India to participate in the Empire Air Mail Scheme, owing to the additions and omissions found necessary as a result of experience and to the possibility of savings in certain items, the "1935 Programme" was again revised in March 1937 to Rs. 1,09,66,480 (Rs. 91,60,087 for India and Rs. 18,06,393 for Burma). The Government of India have approved in principle of the revised "1937 Programme" aggregating Rs. 91.60 lakhs so far as India is concerned, and have directed that all individual schemes for works should be submitted to them for approval before commencement.

The total figures for India in the original estimates, "the 1935 Programme" and "the 1937 Programme" are given below :—

	Original estimate.	1935 Programme.	1937 Programme.
(In thousands of rupees).			
Aviation and Meteorology	64.97	80.36	80.78
Wireless works	10.21	11.91	10.82
Total .	75.18	92.27	91.60

The cost of Wireless works is met from the budget of the Posts and Telegraphs Department. The net saving of (67) as compared with the "1935 Programme" is composed of a gross saving of (12.12) counterbalanced by the cost (11.45) of new works not contemplated in that "Programme".

2. *Review of the grant and its administration.*—The net amount being *nil*, a nominal demand for Rs. 1,000 was submitted to the vote of the Legislative Assembly for expenditure on Aviation Capital Works during 1936-37. The provision made for the various schemes was also brought to the notice of the Assembly. A statement (Annexure A) showing the figures of original provision, modified appropriation and expenditure incurred separately for each work estimated to cost over Rs. 50,000 is appended to this account, while the following table shows the original provision, the modified appropriation and expenditure of the year for all works collectively :—

Class of works.	Original provision. (In thousands of rupees.)	Modified Appropriation. (In thousands of rupees.)	Expendi- ture.	Outlay compared with	
				Original provision. More + Less—	Modified Appropriation. More + Less—
<i>A.—Civil Aviation.</i>					
New Major Works	12.13	2.17	2.19	—9.94	+2
Major Works in progress	27.19	17.80	16.82	—10.37	—98
Minor Works	19	21	22	+3	+1
Total	39.51	20.18	19.23	—20.28	—95

B.—Meteorological Works.

New Major Works	2.99	29	32	—2.67	+3
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3. The saving on the original appropriation in the case of Aviation Works works out to 51.3 per cent. against 34 per cent. in the previous year. This was, however, reduced to 2.4 per cent. by the surrender of (19.32.5) in March 1937. As explained against each item of Annexure A, the savings were due mainly to delay in the preparation of or obtaining sanction to estimates, delay in the commencement of works or to their having been held in abeyance pending consideration and settlement of alternative schemes or sites, delay in land acquisition proceedings or to curtailment of certain items of works. In the case of the Meteorological works, the saving in the original appropriation amounted to 89.3 per cent and was due to delay in settlement of the type of Meteorological quarters and postponement of works. A sum of (2.53) was, however, surrendered and (16) reappropriated to sub-head C. 2 in March 1937.

The instructions contained in paragraph 3 of the Finance Department Memorandum of October 1935 (Appendix VIII to the Report of the Public Accounts Committee for 1934-35) that savings should be surrendered to the Finance Department immediately they are foreseen without waiting till the end of the year do not appear to have been followed in regard to this grant.

4. In connection with the large savings in this grant during 1935-36, the Public Accounts Committee in paragraph 60 of their proceedings and paragraph 5 of their Report recommended that the Finance Department should consider the desirability of making a lump cut in future estimates, if the figures for 1936-37 showed considerable savings. The figures of 1936-37 exhibit larger savings than in 1935-36.

5. The progressive account of expenditure met from the Fund for the Development of Civil Aviation will be found at serial No. 1 of paragraph 48 of Chapter III of the Audit Report.

6. It was anticipated that the whole of the Aviation Capital Works Programme would be completed within a period of $2\frac{1}{2}$ years and a temporary Circle of Superintendence and five temporary divisions were added between March and June 1935 to the existing cadre of the Central Public Works Department for the execution of these works, except the Wireless works which are dealt with by the Posts and Telegraphs Department. The Aviation Division at Rangoon was abolished on the 31st March 1937 on the separation of Burma. The Chief Engineer, Central Public Works Department, has estimated that as far as can be foreseen, the Special Aviation Circle and the remaining four Divisions will continue during the year 1938-39. The total expenditure on works incurred by the Central Public Works Department to the end of 1936-37 was Rupees 22 lakhs (roundly) against the original estimate of Rupees 48 lakhs (roundly). The prolongation of the period of completion of the Aviation Capital Works due largely to the delay in the preparation of and sanction to estimates, will involve increased costs to the Public Works Department by way of establishment charges. (See paragraph 8 of Important Comments under Grant No. 73—Civil Works).

GRANT No. 64.—COMMERCIAL INTELLIGENCE AND STATISTICS.

Major Head and Sub-head.		Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1		2	3	4
		Rs.	Rs.	Rs.
MAJOR HEAD "37.—MISCELLANEOUS DEPARTMENTS."				
A.—Pay of Officers				
Non-voted	O. 66,700 } M. —7,990 }	58,800	58,617	—183
Voted	R. 512	512	512	..
B.—Pay of Establishments				
	O. 2,28,000 } R. 2,300 }	2,30,300	2,30,250	—50
C.—Allowances, Honoraria, etc.				
Non-voted	O. 9,300 } M. —1,000 }	8,300	6,891	—1,409
Col. 4.—Curtailement of tours due to pressure of work at the headquarters.				
Voted	O. 1,000 } R. 100 }	1,100	994	—106
D.—Contingencies				
	O. 25,800 } R. —5,100 }	20,700	20,033	—667
Col. 1.—Mainly unutilised provision for the preparation of Crop Atlas.				
E.—Payments to Railways and Provincial Governments for Frontier Trade Registration				
	O. 14,800 } R. 100 }	14,900	14,885	—15
F.—Cotton Industry Statistics :				
F. 1.—Pay of Establishments				
	O. 7,400 } R. —2,260 }	5,140	5,032	—108
F. 2.—Other Charges				
		1,600	1,479	—121
G.—Payments to Railways and Steamship Companies in connection with the compilation and Publication of Rail and River borne statistics relating to Raw Cotton				
	O. 11,100 } R. —1,000 }	10,100	9,997	—103
H.—Subsidies to Railways and Steamship Companies				
	O. 1,79,400 } R. —16,772 }	1,62,628	1,57,918	—4,710

Cols. 1 & 4.—Due to (a) Railways charging at lower rates, (b) the estimate having been made in anticipation of the introduction of the fixed rates of subsidy and (c) liabilities carried

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
I.—Statistical Research Branch :			
I. 1.—Pay of Officers]			
O. 20,000 }	19,200	19,183	—17
R. —800 }			
I. 2.—Pay of Establishments			
O. 28,800 }	27,330	27,677	+ 347
R. —1,470 }			
I. 3.—Allowances, Honoraria, etc.			
O. 12,400 }	8,570	8,264	—306
R. —3,830 }			
Col. 1.—Abandonment of proposed tours for pressure of work at headquarters and certain anticipated tour charges not having arisen.			
I. 4.—Contingencies	7,700	7,317	—383
Surrenders or withdrawals within Grant			
R. 28,220	28,220	..	—28,220
	67,100	65,508	—1,592
Totals { Non-voted	5,38,000	5,03,541	—34,459
{ Voted			

NOTES.

1. The saving in the voted section of the grant is mainly attributable to sub-head H. The percentage of saving is 6·4 this year as against 3·9 last year.

2. *Sub-heads D and H.*—The variations have been explained as due to the same reasons as in the last year.

GRANT No. 65.—CENSUS.

Major Head and Sub-head.]	Final Appropriation.	Actual Expenditure.	Excess + Saving —
1	2	3	4
	Rs.	Rs.	Rs.

MAJOR HEAD "37—MISCELLANEOUS DEPARTMENTS".

A.—Superintendence :

A. 1.—Pay of Officers	..	930	+930
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Col. 4.—In Punjab, due to the adjustment of the leave salary of an officer.

A. 2.—Pay of Establishments

R.	793	793	793	..
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A. 4.—Contingencies

O.	1,000	207	163	—44
R.	—793			

Total

1,000	1,886	+886
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NOTE.

The progressive expenditure up to 31st March 1937 on the decennial Census held in 1931 was Rs. 48,94,247.

GRANT No. 66.—EMIGRATION—INTERNAL.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
MAJOR HEAD " 37—MISCELLANEOUS DEPARTMENTS ".			
A.—Expenditure in Assam :			
A. 1.—Administrative Establishment :			
A. 1 (1).—Pay of Establishments			
O. 7,800 }	8,365	8,413	+48.
R. 565 }			
A. 1 (2).—Other Charges			
O. 200 }	160	164	+4
R. —40 }			
A. 2.— <i>Deduct</i> —Contribution by Assam Government			
O. —1,100 }	—4,625	—4,710	—85
R. —525 }			
A. 3.—Medical Establishment :			
A. 3 (1).—Pay of Establishments			
	6,000	5,953	—47
A. 3 (2).—Other Charges			
	2,300	2,289	—11
A. 4.—Works			
	300	..	—300
<i>Col. 4.—Economy.</i>			
A. 5.—Reserve			
	500	..	—500
<i>Col. 4.—Economy.</i>			
B.—Other Expenditure :			
B. 1.—Pay of Officers			
	1,200	1,239	+39
B. 2.—Pay of Establishments			
	1,900	2,332	+432
<i>Col. 4.—Mainly in Burma (Rs. 300) due to rounding.</i>			
B. 3.—Allowances, Honoraria, etc.			
O. 1,800 }	1,200	1,238	+38
M. —600 }			
B. 4.—Contingencies			
	100	32	—68
Surrenders or withdrawals within Grant			
Gross R. —525	—525	..	+525
Deductions R. 525	525	..	—525
<i>Non-voted</i>			
	2,400	2,477	+77
Totals { Voted { Gross			
	19,100	19,183	+83
	—4,100	—4,710	—610
	15,000	14,473	—527

NOTE.

The total receipts realised during 1936-37 on account of Emigration Fees (Internal) amounted to Rs. 5,158.

GRANT No. 67.—EMIGRATION—EXTERNAL.

Major Head and Sub-head.			Final Appropriation.	Actual Expenditure.	Excess + Saving—
1			2	3	4
			Rs.	Rs.	Rs.
MAJOR HEAD "37—MISCELLANEOUS DEPARTMENTS".					
A.—Emigration Agents in other countries :					
A. 1.—Pay of Officers					
Non-voted	O.	43,900 }	35,608	36,819	+1,211
	M.	—8,292 }			
Col. 1.—No Indian Civil Service Secretary attached to the South African Agency for about four months. Col. 4.—Leave salary and transit pay of Agent General.					
Voted	O.	60,700 }	56,589	56,967	+378
	R.	—4,111 }			
A. 2.—Pay of Establishments					
	O.	18,300 }	21,163	20,454	—709
	R.	2,863 }			
Col. 1.—Provision for a temporary clerk in South African Agency.					
A. 3.—Grants-in-aid, Contributions, etc.					
Non-voted	O.	600 }	442	440	—2
	M.	—158 }			
Voted			100	100	..
A. 4.—Other Charges					
Non-voted	O.	8,500 }	9,094	10,776	+1,682
	M.	594 }			
Col. 4.—Mainly in South Africa. Transfer travelling expenses of the new Secretary.					
Voted	O.	59,900 }	59,256	62,207	+2,951
	R.	—644 }			
Col. 4.—Mainly in South Africa ; heavy expenditure on cables on account of the Transvaal Asiatic Land Tenure Act and Select Committees connected with it.					
B.—Emigration Establishment in India :					
B. 1.—Pay of officers					
Non-voted	O.	3,000 }	3,360	3,371	+11
	M.	360 }			
Voted	O.	18,800 }	18,325	18,323	—2
	R.	—475 }			
B. 2.—Pay of Establishments					
	O.	23,000 }	22,684	22,281	—403
	R.	—316 }			
B. 3.—Allowances, Honoraria, etc.					
	O.	4,900 }	5,042	4,639	—403
	R.	142 }			
B. 4.—Other Charges					
	O.	7,300 }	7,155	7,097	—58
	R.	—145 }			
Surrenders or withdrawals within Grant					
	R.	2,686	2,686	..	—2,686
Totals			48,504	51,406	+2,902
	Non-voted				
	Voted		1,93,000	1,92,068	—932

NOTES.

1. Sub-heads A. 1 and A. 4 are mainly responsible for the final non-voted excess in this grant which works out to 5.98 per cent. of the final appropriation as against a saving of 1.03 per cent. in 1935-36.

2. The total receipts realised during 1936-37 on account of Emigration Fees (External) amounted to Rs. 27,701.

GRANT No. 68.—JOINT STOCK COMPANIES.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
MAJOR HEAD "37—MISCELLANEOUS DEPARTMENTS."			
A.—Pay of Officers	35,798	35,634	—164
O. 37,600 }			
R. —1,802 }			
B.—Pay of Establishments	48,128	47,128	—1,000
O. 48,100 }			
R. 28 }			
C.—Allowances, Honoraria, etc.	2,792	2,457	—335
O. 3,500 }			
R. —708 }			
D.—Supplies and Services and Contingencies	17,760	17,619	—141
O. 16,900 }			
R. 860 }			
E.—Establishment charges paid to Provincial Governments:			
E. 1.—Madras	15,000	15,000	..
E. 2.—United Provinces			
Non-voted O. 6,000 }	6,114	4,163	—1,951
M. 114 }			
Col. 4.—A non-voted officer was on leave, the post being held by a voted officer			
Voted O. 2,200 }	3,654	3,802	+148
R. 1,454 }			
E. 3.—Burma			
Non-voted O. 1,000 }	976	988	+12
M. —24 }			
Voted O. 2,000 }	2,483	2,474	—9
R. 483 }			
E. 4.—Bihar and Orissa			
O. 3,700 }	3,385	3,385	..
R. —315 }			
Totals { Non-voted	7,090	5,151	—1,939
Voted	1,29,000	1,27,499	—1,501

NOTES.

1. Total fees on account of registration of Joint Stock Companies realised during 1936-37 (excluding fees relating to area grants or appropriations) amounted to Rs. 3,78,930.
2. The saving in the non-voted portion of the grant occurred under sub head E. 2.

GRANT No. 69.—MISCELLANEOUS DEPARTMENTS.

See also Commercial Appendix.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
	2	3	4
	Rs.	Rs.	Rs.
MAJOR HEAD "37—MISCELLANEOUS DEPARTMENTS".			
A.—Imperial Library :			
A. 1.—Pay of Officers			
O. 13,800 }	13,233	13,232	—1
R. —367 }			
A. 2.—Pay of Establishments			
O. 32,000 }	31,200	31,182	—18
R. —800 }			
A. 3.—Purchase of Books and Publications			
O. 9,500 }	10,000	10,542	+542
R. 500 }			
<i>Col. 4.—Mainly supplies against orders placed with the High Commissioner for India.</i>			
A. 4.—Other Expenses including Allowances, Honoraria, etc.			
O. 3,400 }	3,700	3,635	—65
R. 300 }			
A. 5.— <i>Deduct</i> —Amount recovered from the Bengal Government	—16,600	—16,574	+26
B.—Examinations			
<i>Non-voted</i> M. 807	807	806	—1
Voted O. 1,200 }	1,405	1,307	—98
R. 205 }			
C.—Explosives :			
C. 1.—Pay of Officers			
O. 50,200 }	47,624	47,624	..
R. —2,576 }			
C. 2.—Pay of Establishments			
O. 21,900 }	21,230	21,230	..
R. —670 }			
C. 3.—Travelling allowances			
Voted O. 27,100 }	25,697	25,575	—122
R. —1,403 }			
C. 4.—Other Expenses			
O. 8,900 }	8,800	8,796	—4
R. —100 }			
C. 5.—Establishment and other charges paid to other Governments, Departments, etc.			
O. 100 }	36	36	..
R. —64 }			
C. 6.— <i>Deduct</i> —Recoveries from Provincial Governments			
O. —3,00 }	—1,597	—1,597	..
R. 1,403 }			

Col. 1.—Smaller number of cases received for examination.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
D.—Controller of Patents and Designs :			
D. 1.—Pay of Officers			
<i>Non-voted</i> O. 15,600 }	15,530	15,530	..
M. —70 }			
Voted O. 33,900 }	34,141	33,691	—450
R. 241 }			
D. 2.—Pay of Establishments			
O. 36,900 }	36,534	36,444	—90
R. —366 }			
D. 3.—Allowances, Honoraria, etc.			
<i>Non-voted</i> O. 1,400 }	1,080	1,080	..
M. —320 }			
Voted O. 300 }	130	124	—6
R. —170 }			
D. 4.—Charges for Printing Patent Spec- fications			
O. 6,000 }	4,900	4,619	—281
R. —1,100 }			
<i>Col. 1.—Decrease in the number of specifications printed.</i>			
D. 5.—Supplies and Services and Contin- gencies			
O. 5,200 }	3,860	3,394	—466
R. —1,340 }			
<i>Col. 1.—Mainly due to the non-utilisation of the provision for "Law Charges".</i>			
E.—Actuary to the Government of India :			
E. 1.—Pay of Officers	18,500	18,495	—5
E. 2.—Pay of Establishments	4,800	4,800	..
E. 3.—Other Charges			
O. 1,800 }	850	835	—15
R. —950 }			
<i>Col. 1.—No touring by the Actuary.</i>			
F.—Indian War Memorial :			
F. 1.—Pay of Establishments			
O. 1,900 }	1,968	2,106	+138
R. 68 }			
<i>Col. 4.—Increase of the pay of the curator.</i>			
F. 2.—Other Charges			
O. 700 }	632	593	—39
R. —68 }			
G.—Broadcasting :			
G. 1.—Pay of Officers			
O. 54,800 }	74,730	74,478	—252
R. 19,930 }			
<i>Col. 1.—Mainly in India. Due to sanction of additional staff.</i>			
G. 2.—Pay of Establishments			
O. 1,63,000 }	1,70,643	1,70,384	—259
R. 7,643 }			

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
Rs.	Rs.	Rs.	
G.—Broadcasting—concl'd.			
G. 3.—Allowances, Honoraria, etc.			
O. 14,900 }	27,348	27,040	—308
R. 12,448 }			
<i>Col. 1.</i> —See G. 1. ; also deputation <i>ex-India</i> , transfer travelling allowance and extensive tours.			
G. 4.—Supplies and Services			
O. 4,80,600 }	4,55,080	4,59,518	+4,428
R. —25,510 }			
<i>Col. 1.</i> —Mainly due to economy to provide funds under other sub-heads.			
G. 5.—Contingencies			
O. 1,75,600 }	2,20,919	2,23,743	+2,824
R. 45,319 }			
<i>Cols. 1 & 4.</i> —Creation of the Research Department, and increased printing charges of the 'Awaz' due to its increased circulation.			
G. 6.—Grants-in-aid, Contributions, etc.			
O. 11,000 }	300	302	+2
R. —10,700 }			
<i>Col. 1.</i> —Payment of contributions to the Posts and Telegraphs Department from the Capital Grant.			
G. 7.—Lump provision for experimental and research purposes			
O. 50,000 }	..	..	..
R. —50,000 }			
<i>Col. 1.</i> —Transferred to the relevant sub-heads.			
H.—Wireless Transmission :			
H. 1.—Pay of Establishments			
R. 840	840	1,003	+163
<i>Col. 4.</i> —Due to the appointment of a mechanic and a peon during the off-season.			
H. 2.—Other Charges.			
R. 12,985	12,985	11,363	—1,622
<i>Col. 4.</i> —Due to economies.			
H. 3.— <i>Deduct</i> —Amount recoverable from other Governments, Departments, etc.			
R. —13,825	—13,825	—12,366	+1,459
<i>Col. 4.</i> —Short recovery due to saving affected under the sub-head H. 2.			
I.—Courts of Enquiry and Boards of Conciliation constituted under the Trade Disputes Act, 1929 :			
I. 1.—Allowances, Honoraria, etc.	300	..	—300
<i>Col. 4.</i> —No Court of Enquiry or Board of Conciliation was constituted.			
I. 2.—Other Charges	200	..	—200
<i>Col. 4.</i> —See I. 1.			
J.—Registration of Accountants :			
J. 1.—Pay of Officers	11,100	11,067	—33
J. 2.—Other Charges			
O. 16,000 }	12,300	12,413	+113
R. —3,700 }			
<i>Col. 1.</i> —Inability of certain members of the Indian Accountancy Board to attend the Board's meeting held in December 1936 and also economy in expenditure. See Note 3.			

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.		
1	2	3	4		
	Rs.	Rs.	Rs.		
K.—Administration of the Indian Partnership Act, 1932 :					
K. 1.—Pay of Officers					
Non-voted M. 300	300	300	..		
Voted O. 5,700	5,062	5,058	—4		
R. —638 }					
K. 2.—Pay of Establishments					
O. 10,500	9,168	8,846	—322		
R. —1,332 }					
K. 3.—Allowances, Honoraria, etc.					
O. 1,900	1,540	1,347	—193		
R. —360 }					
K. 4.—Other Charges					
O. 4,200	2,730	2,419	—311		
R. —1,470 }					
<i>Col. 1.—Mainly in Baluchistan and Bengal. The amount is stated to have been sanctioned in excess in Baluchistan due to rounding.</i>					
K. 5.—Establishment Charges paid to Provincial Governments					
O. 900	400	381	—19		
R. —500 }					
L.—English Charges (High Commissioner) on Stores					
O. 16,000	16,870	15,110	—1,760		
R. 870 }					
M.—Loss or Gain by Exchange					
	..	—91	—91		
Surrenders or withdrawals within Grant					
Gross R. 2,835	2,835	..	—2,835		
Deductions R. 12,422	12,422	..	—12,422		
<hr/>					
Totals {	Non-voted	17,717	17,716	—1	
	Voted {	Gross	12,94,600	12,92,641	—1,959
		Deductions	—19,600	—30,527	—10,937
		Net	12,75,000	12,62,104	—12,896

NOTES.

1. The receipts on account of Patent Fees realised during the year amounted to Rs. 2,06,280. Against this the total expenditure under sub-heads D. 1. to D. 5. was Rs. 94,882.

2. Total fees realised on account of Registration of Companies under the Partnership Act 1932 amounted to Rs. 12,196. The total expenditure under sub-heads K. 1 to K. 5. was Rs. 18,351.

3. Sub-head J. 2.—Reduction in the original provision under this sub-head was made for the same reason for the last four years.

SCHEME FOR THE REGISTRATION OF ACCOUNTANTS.

Income and Expenditure Account.

Particulars of Expenditure.	1936-37. 1936-38.	Rs.	Particulars of Income.	Rs.	1936-37. 1936-38.	Rs.
To Pay of Officers	11,117	6,950	By Entrance fees from Accountants.	19,531	14,700	13,800
To Pay of Establishment	10,604	10,727	By Annual fees from Accountants	187	19,344	16,288
To Allowances, Honoraria, etc., to officers and staff	6,742	5,438	Less Refunds	13,520	13,420	12,290
To Daily and Travelling allowances, etc., to members of the Indian Accountancy Board and its Committees.	3,306	5,130	By Examination fees	100	1,070	900
To Examination charges :—			Less Refunds	1,090	550	325
Fees and honoraria to examiners etc., and other miscellaneous charges	5,709	5,472	By Fees for Registration of Apprenticeship	20	255	98
To Printing and Stationery charges	1,444	1,239	By fees for recognition of institutions	375		
To miscellaneous expenses	1,695	1,337	Less Refunds	25		
To Leave and Pensionary charges for officers and staff	5,277	4,259	By miscellaneous receipts—			
To Audit and Accounting charges	459	398	Sale proceeds of publications			
To Surplus	2,186	3,451				
Total	49,139	43,701			Total	49,139 43,701

Examined and found correct subject to the remarks contained in the Audit Report of 24th November 1937.

A. L. SAHGAL,

Secretary, Indian Accountancy Board,
Ex-officio Assistant Secretary to the
Government of India,
Department of Commerce.

NEW DELHI,

The 10th November 1937.

R. C. KHANNA,

Examiner Outside Audit Department,
Office of the Accountant General, Central Revenues.

NEW DELHI,

The 24th November 1937.

Audit Comments.—The working result for 1936-37 shows a surplus of Rs. 2,786 as compared with Rs. 3,451 in 1935-36. There has been an increase of Rs. 5,281 in income under "Fees" and a reduction of Rs. 1,824 in expenditure under "Travelling Allowances to members of the Board and its Committees". The expenditure on "Pay of Officer, allowances and leave and pension charges" has, however, increased by Rs. 7,189 due mainly to the fact that the Secretary held charge of his office throughout the year as compared with about six months in the previous year.

2. The working of the Scheme has resulted in a net deficit of Rs. 24,482 since its commencement, as shown below :—

	Rs.
Deficit for the years ended 31st March 1936	27,268
Surplus for the year 1936-37	<u>2,786</u>
Net deficit	<u>24,482</u>

GRANT No. 69B.—EXPENDITURE ON THE DEVELOPMENT OF BROADCASTING MET FROM THE FUND.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.

MAJOR HEAD "37.—MISCELLANEOUS DEPARTMENTS".

A.—Special Expenditure :

A. 1.—Works

S.	30,000	30,000	32,891	+2,891
----	--------	--------	--------	--------

Col. 1.—To meet the premium for site of the Studio Building in Delhi. *Col. 4.*—Cost of construction of certain buildings not provided through oversight and the excess was not covered by re-appropriation through mis-apprehension.

A. 2.—Equipment

S.	2,50,000	2,50,000	1,06,532	—1,43,468
----	----------	----------	----------	-----------

Col. 1.—To meet the cost of Research equipment transmitters and relay apparatus. etc., for various Broadcasting Stations. *Col. 4.*—Non-utilization of the provision in full, as sanction could not be accorded earlier than the middle of December 1936 and sufficient time was not available for obtaining necessary apparatus from foreign firms and for completing the pre-requisite formalities. The saving was not surrendered through a mis apprehension.

A. 3.—Deduct—Amount transferred from the Fund for Development of Broadcasting

S.	—2,80,000	—2,80,000	—1,39,423	+1,40,577
Totals	{ Gross	2,80,000	1,39,423	—1,40,577
	{ Deductions	—2,80,000	—1,39,423	+1,40,577
	{ Net	1,000*	..	—1,000

* The net amount required being *nil*, a nominal demand for Rs. 1,000 was submitted for the vote of the Legislature in January 1937 in a Supplementary Demand.

NOTES.

1. The entire expenditure has been met from the special fund for the Development of Broadcasting constituted out of the surplus revenue in 1934-35. The progressive account of expenditure met from the fund will be found at Serial No. 2 of paragraph 48 of Chapter III of the Audit Report.

2. The large saving under sub-head A. 2, which partakes of the nature of works expenditure, amounts to nearly 60 per cent. of the grant which was obtained so late in the year as January 1937.

GRANT No. 70.—INDIAN STORES DEPARTMENT.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
MAJOR HEAD—"37-A.—INDIAN STORES DEPARTMENT."			
A.—Headquarters Establishment :			
A. 1.—Pay of Officers			
Non-voted O. 33,600 }	63,180	63,172	—8
M. —20,420 }			
Col. 1.—Due to deputation outside India and special duty of certain officers.			
Voted O. 1,62,900 }	1,73,990	1,73,960	—30
R. 11,090 }			
A. 2.—Pay of Establishments			
O. 3,05,700 }	3,08,800	3,08,350	—450
R. 3,100 }			
A. 3.—Allowances, Honoraria, etc.			
Non-voted O. 2,700 }	3,330	2,691	—639
M. 630 }			
Voted O. 68,000 }	78,000	77,987	—13
R. 10,000 }			
Col. 1.—Due to unanticipated transfers and the provision for travelling allowance having proved in sufficient.			
A. 4.—Supplies and Services			
O. 200 }	100	47	—53
R. —100 }			
A. 5.—Contingencies			
O. 36,000 }	46,330	46,084	—246
R. 10,330 }			
Col. 1.—Due to purchase of a calculating machine and heavy increase in work.			
B.—Purchase Circles :			
B. 1.—Pay of Officers			
O. 75,400 }	68,290	68,278	—12
R. —7,110 }			
B. 2.—Pay of Establishments			
O. 92,400 }	88,240	88,119	—121
R. —4,160 }			
B. 3.—Allowances, Honoraria, etc.			
O. 12,800 }	14,980	14,925	—55
R. 2,180 }			
Col. 1.—Due to transfers and cost of passages.			
B. 4.—Contingencies			
O. 15,900 }	18,570	18,205	—365
R. 2,670 }			
Col. 1.—Due to increase in postal charges.			
C.—Inspection Circles :			
C. 1.—Pay of Officers			
Non-voted O. 12,000 }	8,740	8,733	—7
M. —3,260 }			
Col. 1.—Due to deputation out of India.			
Voted O. 2,64,700 }	2,62,700	2,62,497	—203
R. —2,000 }			
C. 2.—Pay of Establishments			
O. 2,28,900 }	2,30,080	2,28,902	—1,178
R. 1,180 }			

Major Head and Sub-head.

Final Appropriation.	Actual Expenditure.	Excess + Saving —.
2	3	4
Rs.	Rs.	Rs.

1

C.—Inspection Circles—*concl'd.*

C. 3.—Allowances, Honoraria, etc.

Non-voted O.	3,700	}
M.	—950	

2,750

1,716

—1,034

Cols. 1 & 4.—Smaller expenditure on travelling allowance due to deputation of an officer to London Stores Department.

Voted O.	78,500	}
R.	—980	

77,520

76,070

—1,450

C. 4.—Supplies and Services

O.	1,01,100	}
R.	—29,350	

71,750

65,240

—6,510

Cols. 1 & 4.—Less expenditure on inspection of stores by the Stores Department, London, owing to decrease in the value of stores inspected by that Department—the actual expenditure fell short of that anticipated.

C. 5.—Contingencies

O.	24,900	}
R.	1,120	

26,020

24,504

—1,516

Col. 4.—Charges for arrears of municipal tax not having been adjusted during 1936-37 as anticipated

D.—Government Test House :

D. 1.—Pay of Officers

O.	67,600	}
R.	4,270	

71,870

71,865

—5

D. 2.—Pay of Establishments

O.	1,55,300	}
R.	—5,640	

1,49,660

1,48,745

—915

D. 3.—Allowances, Honoraria, etc.

O.	6,700	}
R.	1,220	

7,920

7,876

—44

Col. 1.—Due to transfers and special duty of Superintendent in connection with the third Indian Road Congress.

D. 4.—Supplies and Services

15,500

14,959

—541

D. 5.—Contingencies

O.	13,900	}
R.	3,200	

17,100

17,363

+263

Col. 1.—Due to heavy consumption of electricity in tests for lamps and clays.

E.—Metallurgical Inspectorate :

E. 1.—Pay of Officers

O.	90,700	}
R.	—1,820	

88,880

88,846

—34

E. 2.—Pay of Establishments

O.	65,500	}
R.	520	

66,020

66,012

—8

E. 3.—Allowances, Honoraria, etc.

O.	9,800	}
R.	—360	

9,440

9,040

—400

E. 4.—Supplies and Services

O.	8,000	}
R.	—1,520	

6,480

5,326

—1,154

Col. 1.—Due to postponement of the purchase of metallographic apparatus. *Col. 4.*—Due to actual cost of supplies being less than anticipated and also due to non-completion of certain orders within the year.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
E.—Metallurgical Inspectorate— <i>concl'd.</i>			
E. 5.—Contingencies			
O. 4,300 }	4,940	4,804	136
R. 640 }			
F.—Works :			
F. 1.—Inspection Circles	500	467	—33
F. 2.—Metallurgical Inspectorate	7,000	6,734	—266
G.—Industrial Intelligence and Research Bureau :			
G. 1.—Pay of Officers			
<i>Non-voted</i>	27,000	26,518	—482
Voted O. 24,900 }	22,600	22,585	—15
R. —2,300 }			
G. 2.—Pay of Establishments			
O. 58,300 }	55,070	54,962	—108
R. —3,230 }			
G. 3.—Allowances, Honoraria, etc.			
<i>Non-voted</i> O. 2,000 }	3,000	2,873	—127
M. 1,000 }			
<i>Col. 1.—Cost of passages not anticipated.</i>			
Voted O. 25,000 }	15,220	14,990	—230
R. —9,780 }			
<i>Col. 1.—Transfer of provision for prizes to sub-head E. 4 and delay in recruitment of the research officer.</i>			
G. 4.—Supplies and Services			
O. 16,000 }	24,150	24,083	—67
R. 8,150 }			
<i>Col. 1.—Due to purchase of additional equipment and payment to non-Government servants for research work.</i>			
G. 5.—Contingencies			
O. 15,600 }	22,760	21,778	—982
R. 7,160 }			
<i>Col. 1.—Due to purchase of additional books and furniture and heavier consumption of electricity on certain research works.</i>			
H.—English Charges (High Commissioner) on Stores			
O. 3,000 }	4,520	4,423	—97
R. 1,520 }			
<i>Col. 1.—The actual expenditure on certain articles was more than anticipated.</i>			
I.—Loss or Gain by Exchange	..	—23	—23
Totals			
<i>Non-voted</i>	1,08,000	1,05,703	—2,297
Voted	20,55,000	20,38,003	—16,997

NOTES.

1. The percentage of saving in the non-voted section is 2.12 this year against an excess of .41 per cent. in the previous year.

2. *Income and Expenditure account.**—The consolidated account of Income and Expenditure for the department as a whole with the necessary certificate of audit appears as Appendix XIX at page 116 of the Administration Report for the year 1936-37. A review of the financial position of the Department appears in Chapter IX at page 50 of the same Report. The net excess of expenditure over income in the Commercial and Non-Commercial sections and in the department as a whole was as follows :—

	Expenditure.	Income.	Deficit.
	Rs.	Rs.	Rs.
Commercial	21,73,946	15,73,656	6,00,290
Non-Commercial	5,37,672	2,18,275	3,19,397
Department as a whole	(a) 25,81,895	(a) 16,62,208	9,19,687

(a) Excludes the amount (1,29,723) representing adjustments within the Department.

* Audit Officer, Indian Stores Department.

INCOME AND EXPENDITURE ACCOUNT OF THE GOVERNMENT TEST HOUSE FOR THE YEARS 1935-36 AND 1936-37.

Non-Commercial.

Cr.

Dr. Serial No. (1)	Particulars. (2)	Years.		Particulars. (6)	Years.	
		1935-36. (3) Rs.	1936-37. (4) Rs.		1935-36. (7) Rs.	1936-37. (8) Rs.
1	To Pay of Officers	65,393	71,959	1 By recoveries on account of fees for tests made on behalf of Government Departments, Railways, Private firms and individuals	85,612	90,010
2	To Pay of Establishments	1,47,123	1,49,353			
3	To Allowances	7,535	7,790			
4	To Supplies and Services	16,116	14,545			
5	To Contingencies	12,579	17,332	2 By Miscellaneous receipts	514	353
6	To Petty Construction and Repairs	6,020	5,689	3 By Charges on account of tests made for other branches of the Department	1,14,419	1,27,912
7	To Pensionary charges					
8	To Government contribution to Provident Fund	9,784	10,027			
9	To Leave salary and Sterling Overseas Pay paid in England	37,470	36,753	4 By Net loss for the year	2,07,924	2,07,880
10	To Interest on Capital Outlay	12,629	12,355			
11	To Depreciation charges					
12	To Share of Headquarter's Administration charges	73,595	79,489			
13	To Cost of Audit and Accounts	18,400	20,184			
14	To Cost of stationery and printing (including cost of Government publications)	1,525	655			
15	To Services rendered by other branches of the Department . . . . .	..	24			
	Total	4,08,469	4,26,155		4,08,469	4,26,155

ISHWAR DAYAL,

J. S. PITKEATHLY,

20-8-37,

23-8-37,

Audit Officer, Indian Stores Department,
New Delhi.

Chief Controller of Stores, Indian Stores Department,
Simla.

INCOME AND EXPENDITURE ACCOUNT OF THE METALLURGICAL INSPECTORATE FOR THE YEARS 1935-36 AND 1936-37.

Commercial.

Cr.

Dr. Serial No. (1)	Particulars. (2)	Years.		Serial No. (5)	Particulars. (6)	Years.	
		1935-36. (3) Rs.	1936-37. (4) Rs.			1935-36. (7) Rs.	1936-37. (8) Rs.
1	To Pay of Officers	90,275	88,846	1	By recoveries of fees for tests, etc., from Government departments, Railways, Private firms and individuals	3,96,261	3,25,764
2	To Pay of Establishments	60,539	66,012	2	By 1 per cent. Inspection charges	18,066	13,075
3	To Allowances	2,437	4,526	3	By Miscellaneous receipts	11,963	12,276
4	To Supplies and Services	4,671	4,803	4	By Charges on account of inspections, etc., made for other branches of the department	8,074	1,811
5	To Contingencies	6,663	6,734				
6	To Petty Works and Repairs	4,453	4,943				
7	To Pensionary charges						
8	To Government contribution to Provident Fund	7,913	7,709				
9	To Leave Salary and Sterling Overseas Pay paid in England	15,711	10,400				
10	To Interest on Capital Outlay	23,504	22,848				
11	To Depreciation charges	11,089	10,706				
12	To Share of Headquarter's Administration charges	49,063	52,993				
13	To Cost of Audit and Accounts	31,576	33,498				
14	To Stationery and printing charges (including cost of Government publications).	1,083	1,007				
15	To Expenditure on retrenched personnel . . . . .	..	..		
16	To Services rendered by other branches of the Department . . . . .	..	45				
17	To Net profit for the year	1,15,775	28,816				
	Total	4,34,364	3,52,926			Total	4,34,364 3,52,926

J. S. PITKEATHLY,

23-8-37.

Chief Controller of Stores, Indian Stores Department,

Simla.

ISHWAR DAYAL,

20-8-37,

Audit Officer, Indian Stores Department,
New Delhi.*Certificate of audit.*

I certify that I have obtained all the information and explanations that I required and that the Income and Expenditure Accounts on pages 200-201 exhibit it, in my opinion, the true state of affairs for the years 1935-36 and 1936-37, according to the best of my information and explanations given to me.

CAMP SIMLA;

The 20th August 1937.

ISHWAR DAYAL,

Audit Officer, Indian Stores Department.

GRANT No. 71.—CURRENCY.

See also Commercial Appendix.

Major Head and Sub-head.		Final Appropriation.	Actual Expenditure.	Excess + Saving—
1		2	3	4
		Rs.	Rs.	Rs.
MAJOR HEAD "38—CURRENCY".				
A.—Controller and Deputy Controllers of the Currency :				
A. 1.—Pay of Officers				
<i>Non-voted</i>		42,000	42,000	..
Voted	O. 10,300 } R. —2,000 }	8,300	8,169	—131
<i>Col. 1.—Non-utilisation of provision for leave salary.</i>				
A. 2.—Pay of Establishments				
	O. 59,400 } R. —7,400 }	52,000	51,990	—10
A. 3.—Allowances, Honoraria, etc.				
<i>Non-voted</i>	O. 10,000 } M. —1,200 }	8,800	8,863	+63
Voted	O. 5,100 } R. —800 }	4,300	4,074	—226
A. 5.—Contingencies				
	O. 15,200 } R. 3,200 }	18,400	18,197	—203
<i>Col. 1.—Unforeseen law charges.</i>				
C.—Currency Note Press :				
C. 1.—Press :				
C. 1 (1).—Pay of Officers				
<i>Non-voted</i>		13,800	14,240	+440
Voted		5,200	5,206	+6
C. 1 (2).—Pay of Establishments				
	O. 1,12,900 } R. —9,888 }	1,03,012	1,03,121	+109
C. 1 (3).—Allowances, Honoraria, etc.				
<i>Non-voted</i>	O. 1,900 } M. —200 }	1,700	1,639	—61
Voted	O. 8,300 } R. —1,200 }	7,100	7,473	+373
<i>Col. 4.—Expenditure on travelling allowance of press representatives accompanying advance consignments of notes due in April 1937, but despatched in March 1937.</i>				
C. 1 (4).—Supplies and Services				
	O. 10,84,200 } R. —35,900 }	10,48,300	10,42,641	—5,659
C. 1 (5).—Contingencies				
	O. 5,100 } R. 500 }	5,600	5,672	+72
C. 1 (6).—Grants-in-aid, Contributions, etc.				
<i>Non-voted</i>		3,300	3,397	+97
Voted	O. 22,800 } R. 4,400 }	27,200	27,884	+684
<i>Col. 1.—Payment with retrospective effect of leave contribution at enhanced rate in respect of staff subject to Revised Leave Rules Col. 4.—Mainly due to payment of a leave</i>				

Major Head and Sub-head.

Final
Appropriation.Actual
Expenditure.Excess +
Saving—.

1

2

3

4

Rs.

Rs.

Rs.

C.—Currency Note Press—*concl'd.*C. 1 (7).—Establishment Charges paid
to other Governments, De-
partments, etc.O. 8,600 }
R. —500 }

8,100

8,083

—17

C. 1 (8).—Interest and Depreciation

O. 1,88,500 }
R. 7,800 }

1,96,300

1,97,071

+771

C. 1 (9).—Write back to Revenue of ex-
penditure on Gratuities to
Retrenched personnel.

200

160

—40

C. 1 (10).—*Deduct*—charges recovered
from other Governments,
Departments, etc.

—38,000

—38,098

—98

C. 2.—Other Charges

Non-voted O. —2,000 }
M. 560 }

—1,440

—1,548

—108

Voted O. 1,200 }
R. —11,350 }

—10,150

—11,258

—1,108

Col. 1.—Erroneous provision for leave salary payable in England, less leave taken by the staff, and recovery of arrear contribution *Col. 4.*—Less leave taken by the staff and increased adjustment on account of the enhanced rate of leave contribution mentioned under *C. 1 (6)*—Voted.

E.—Loss on Note and Specie Remittances

S. 3,53,000 }
R. 3,000 }

3,56,000

3,57,742

+1,742

Col. 1.—See Note 2 below. *Col. 4.*—Irrecoverable balance of amount lost in a sub-treasury written off by the Government of India.

Surrenders or withdrawals within Grant

R. 50,138

50,138

..

—50,138

Totals	{ Non-voted		68,160	68,591	+431
	{ Voted	{ Gross	18,80,000	18,26,225	—53,775
		{ Deductions	—38,000	—38,098	—98
		{ Net	18,42,000	17,88,127	—53,873

NOTES.

1. Sub-head C. 1 (4) is mainly responsible for the total voted saving in the grant as a whole, which is 2.93 per cent. of the total grant as against .67 per cent. during 1935-36.

2. *Sub-head E.*—Out of the loss of Rs. 7,06,000 mentioned in paragraph 2 of the Important Comments below the appropriation account of grant No. 71—Currency for 1935-36 (*vide* page 230 of the last year's report), Rs. 3,50,000 was borne by the Bihar Government and the balance of Rs. 3,56,000 was written off by the Central Government and adjusted as a loss under this sub-head.

Pro forma ACCOUNT OF SURPLUS SILVER STOCK FOR THE YEAR 1936-37.

Part I—Rupee Coin (held in the custody of the Reserve Bank of India).

Dr. Serial No.	Details.	Amount.	Serial No.	Details.	Cr. Amount.
1	2	3	4	5	6
		Rs.			Rs.
1	Opening balance . . .	20,53,37,749	1	Rupee coin handed over to the Reserve Bank under Section 36(2) of the Act . . .	..
2	Rupee coin returned by the Reserve Bank under Section 36(1) of the Act . . .	..	2	Rupee coin withdrawn against return of un-current and withdrawn silver coin to the Mints. . .	5,50,38,330
3	Rupee coin deposited in exchange for new silver half and quarter rupees delivered from the Mint.	53,48,108	3	Rupee coin withdrawn against remittance of current weight rupees to the Mint for special examination.	4,00,000
4	Rupee coin deposited against loss in weight of bullion in process of coinage	9,990	4	Closing balance . . .	15,52,57,517
	Total	21,06,95,847		Total	21,06,95,847

CALCUTTA ;

J. W. KELLY,

The 24th June 1937.

Controller of the Currency.

Examined and found correct subject to the Audit observations below.

CALCUTTA ;

B. K. T. IYENGAR,

The 16th September 1937.

Examiner, Outside Audit,
Calcutta.

Audit observations.—The closing balance on the 31st March 1937 as worked out in the *pro forma* account, amounts to Rs. 15,52,57,517 (roundly), whereas the balance as reported by the Reserve Bank of India is Rs. 15,36,23,692 (roundly). Thus there is a difference of Rs. 16,33,825 which is due to the facts (i) that the sums of Rs. 1,29,732 and Rs. 4,66,678 which were credited in the Surplus Silver Stock Account at the Calcutta and Bombay Mints respectively during 1936-37 were adjusted by the Reserve Bank in the next year; (ii) that the sum of Rs. 22,28,249 which was debited to the Surplus Silver Stock account by the Calcutta Mint during 1936-37, was adjusted by credit to the Surplus Silver Stock account by the Reserve Bank in 1937-38; (iii) that the sum of Rs. 2,000 debited by the Reserve Bank in 1936-37 was adjusted by the Calcutta Mint in the following year; and (iv) that the sum Rs. 14 credited in excess by the Reserve Bank in the year 1936-37 was written back in the next year.*

N. B.—The *pro forma* account of Surplus Silver Stock is maintained in terms of weight of silver. This part of the account has, however, been maintained in terms of value in view of the fact that the surplus rupees held by the Reserve Bank are not kept physically separate from the Bank money.

*Accountant General, Bengal.

Part II.—Bullion (held at the Mints and by the Secretary of State for India).

Dr. Serial No.	Details.	Amount.	Serial No.	Details.	Cr. Amount.
1	2	3	4	5	6
		Rs.			Rs.
1	Opening balance . . .	21,63,71,172	1	Difference between the invoice value and the value by weight at one rupee per standard <i>tola</i> of uncurrent and withdrawn coin . . .	6,53,469
2	Uncurrent and withdrawn silver . . .	5,50,38,330	2	Loss in weight in melting bullion into commercial bars . . .	..
3	Remittance of current weight rupees sent by the Issue Department of the Reserve Bank for special examination. . .	4,00,000	3	Loss in weight in refining bullion . . .	..
			4	Silver half and quarter rupees coined and delivered . . .	53,48,108
			5	Operative loss of bullion in process of coinage . . .	9,990
			6	Sale of silver . . .	23,70,205
			7	Loss in weight of silver sent from Bombay to Calcutta due to variation of scale etc. and difference in fractions of assay fineness . . .	11,797
			8	Closing balance . . .	26,34,15,933
	Total .	<u>27,18,09,502</u>		Total .	<u>27,18,09,502</u>

CALCUTTA ;
The 24th June 1937.

J. W. KELLY,
Controller of the Currency.

Examined and found correct.

B. K. T. IYENGAR,

CALCUTTA ;
The 16th September 1937.

Examiner, Outside Audit,
Calcutta.

N. B.—In this part of the account one rupee is equivalent to one standard *tola*.

STATEMENT SHOWING THE TRANSACTIONS OF THE SILVER REDEMPTION RESERVE FOR THE YEAR 1936-37.

[illegible]

Serial No. and nature of the security.	Nominal value.	Estimated market value.
	£	s. d.
1. British 5 per cent. Conversion Loan 1944-64	1,000,000	0 0
2. British 4½ per cent. Conversion Loan 1940-44	1,048,550	0 0
3. British 2½ per cent. Conversion Loan 1944-49	6,018,800	0 0
4. British 2½ per cent. Funding Loan 1952-57	237,100	0 0
Total securities in England	7,304,450	0 0

CALCUTTA ;
The 22nd June 1937.

J. W. KELLY,
Controller of the Currency.

CALCUTTA ;
The 16th September 1937.

Examined and found correct.
 B. K. T. IVENGAR,
Examiner, Outside Audit, Calcutta.

STATEMENT SHOWING THE TRANSACTIONS UNDER THE HEAD "PURCHASES AND SALES OF SILVER," DURING THE YEAR 1936-37.

Dr.		Cr.		GRANT NO. 71.—CURRENCY.	
Item No.	Particulars.	Amount.	Item No.	Particulars.	Amount.
(1)	(2)	(3)	(4)	(5)	(6)
		Rs.			Rs.
1	Opening balance :—	39,54,46,634	1	Sale proceeds of silver	8,99,035
2	Incidental charges for remittance of silver from one Mint to another and also miscellaneous charges.	76,812	2	Value of gold recovered from the Silver Refinery	1,38,685
3	Difference between the standard value and the market value of silver supplied to the Die Department for manufacture of medals, etc., and supplied to the Government Medical Store Depot, Bombay.	23,202	3	Value of copper recovered from the Silver Refinery.. . . .	39,758
			4	Readjustment of loss on refining gold previously debited to "P-Deposits and Advances—Loss on Sale of Silver" during 1933-34 and 1934-35	59,592
			5	Closing Balance	39,44,09,578
		Total 39,55,46,648		Total	39,55,46,648

J. W. KELLY,
Controller of the Currency.

Examined and found correct.
B. K. T. IYENGAR.
Examiner, Outside Audit, Calcutta.

CALCUTTA ;
Dated the 12th August 1937.
CALCUTTA ;
The 16th September 1937.

GRANT NO. 72.—MINT.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —
1	2	3	4
	Rs.	Rs.	Rs.
MAJOR HEAD "39—MINT."			
A.—Calcutta Mint—Mint Master's Establishment and Contingencies :			
A. 1.—Pay of Mint Officers			
<i>Non-voted</i>	36,000	36,000	..
Voted	12,000	12,000	..
A. 2.—Mint Master's Establishment			
O. 71,700 }	68,200	68,181	—19
R. —3,500 }			
A. 3.—Bullion Establishment			
O. 34,200 }	32,200	32,189	—11
R. —2,000 }			
A. 4.—Operative Establishment			
O. 3,09,200 }	2,99,200	2,96,880	—2,320
R. —10,000 }			
A. 5.—Allowances, Honoraria, etc.			
<i>Non-voted</i> O. 2,000 }	1,600	2,197	+597
M. —400 }			
Col. 4.—Debit for unanticipated cost of passage received through High Commissioner's accounts late in the year.			
Voted O. 4,500 }	6,750	6,783	+33
R. 2,250 }			
Col. 1.—Grant of house allowance due to lease of Government quarters to the Howrah Bridge Commissioners.			
A. 6.—Supplies and Services			
O. 22,600 }	30,100	29,569	—531
R. 7,500 }			
Col. 1.—(i) Increased consumption of electricity (Rs. 6,000), (ii) supply of scales (Rs. 1,000) and (iii) customs duty on European Stores (Rs. 1,000).			
A. 7.—Rents, Rates and Taxes			
O. 42,000 }	41,400	40,140	—1,260
R. —600 }			
A. 8.—Other Contingencies			
O. 40,300 }	37,550	37,607	+57
R. —2,750 }			
See Note 3.			
B.—Bombay Mint—Mint Master's Establishment and Contingencies :			
B. 1.—Pay of Mint Officers			
O. 42,000 }	42,200	39,854	—2,346
M. 200 }			
Col. 4.—Non-payment of pay for part of March 1937 to an officer who proceeded on leave out of India.			
B. 2.—Mint Master's Establishment			
O. 54,500 }	52,000	51,899	—101
R. —2,500 }			
B. 3.—Bullion Establishment			
O. 77,800 }	74,200	74,169	—31
R. —3,600 }			

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —,
1	2	3	4
	Rs.	Rs.	Rs.
B.—Bombay Mint—Mint Master's Establishment and Contingencies—<i>concl'd.</i>			
B. 4.—Operative Establishment			
O. 3,37,200 }	3,05,700	3,05,676	—24
R. —31,500 }			
<i>Col. 1.</i> —Leave out of India of certain officers (Rs. 12,200 and less employment of labour in the Refinery (Rs. 19,300).			
B. 5.—Pay of Assay Officers			
O. 15,000 }	17,300	17,338	+38
R. 2,300 }			
<i>Col. 1.</i> —Due partly to the conversion of a post of Assistant Superintendent, whose pay was debited to sub-head B-6, into a post of Deputy Chief Assayer, and partly to the payment of leave salary to the Chief Assayer.			
B. 6.—Pay of Assay Establishment			
O. 27,800 }	25,100	24,783	—317
R. —2,700 }			
B. 7.—Allowances, Honoraria, etc.			
<i>Non-voted</i> O. 3,000 }	5,100	5,122	+22
M. 2,100 }			
<i>Col. 1.</i> —To meet cost of passages not anticipated. See Note 2.			
<i>Voted</i> O. 75,700 }	59,700	60,297	+597
R. —16,000 }			
<i>Col. 1.</i> —(1) Stoppage of overtime work in Silver Refinery (Rs. 6,600); (2) reduction of overtime work on assays due to less receipts of merchants' gold (Rs. 4,500); (3) savings in house rent allowance on account of leave out of India (Rs. 2,900) and (4) provision for passages not being fully utilised (Rs. 2,000).			
B. 8.—Supplies and Services			
O. 81,000 }	92,500	92,103	—397
R. 11,500 }			
B. 9.—Contingencies			
O. 49,000 }	46,000	45,131	—869
R. —3,000 }			
See Note 3.			
B. 10.—Miscellaneous			
O. 1,000 }	61,600	60,142	—1,458
R. 60,600 }			
<i>Col. 1.</i> —It was decided, in consultation with the Auditor General, that certain debits in connection with the refining of gold should be transferred to this head from the deposit head under which they had previously been adjusted. This decision was reached too late for provision to be made in the budget.			
C.—Loss on Coinage			
O. 22,500 }	10,000	5,849	—4,151
R. —12,500 }			
<i>Col. 1.</i> —Less operative loss on coinage of silver from the surplus silver stock than estimated (Rs. —13,500) and more loss on experimental coinage (Rs. 1,000). <i>Col. 4.</i> —Mainly liabilities carried forward and less experimental coinage. See Note 5.			
D.—Purchase of Local Stores			
O. 2,96,000 }	3,17,000	3,17,785	+785
S. 1,00,000 }			
R. —79,000 }			
<i>Col. 1.</i> —Non-delivery of stores on order (Rs. —61,000) in Bengal, less work in the silver Refinery (Rs. —18,000) in Bombay and supply of stores ordered during 1935-36 (Rs. 1,00,000).			

Major Head and Sub-head.		Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1		2	3	4
		Rs.	Rs.	Rs.
E.—Works				
	O. 27,000 }	21,000	20,915	—85
	R. —6,000 }			
Col. 1.—Less expenditure on furnace repairs than anticipated (Rs. 7,000).				
F.—English Charges (High Commissioner) on Stores				
	O. 1,09,000 }	1,84,000	1,83,541	—459
	S. 71,000 }			
	R. 4,000 }			
Col. 1.—Provision for liabilities carried over from 1935-36.				
G.—Loss or Gain by Exchange				
	R. —1,000	—1,000	—958	+42
Surrenders or withdrawals within Grant				
	R. 88,500	88,500	..	—88,500
Totals { Non-voted		84,900	83,173	—1,727
{ Voted		18,81,000	17,82,019	—98,981

NOTES.

1. The large saving in the voted section of the grant was mainly caused by sub-heads B. 4. and D. The savings would have been greater but for the arrear adjustment of Rs. 59,600 under B. 10.

2. Sub-head B. 7.—non-voted.—The original appropriation under this sub-head had to be augmented for the same reason for three years consecutively.

3. Sub-heads A. 8 and B. 9.—The charges in connection with the movement of Silver Bullion from one mint to another for sale or for refining for sale were formerly classified as contingencies under these sub-heads. As, however, these charges are really incidental to the sale of silver, it was decided that with effect from 1936-37 they should be adjusted under the head "P.—Deposits and Advances—Purchase and sale of silver" and not under the above sub-heads.

4. A consolidated *pro forma* stock account, showing particulars of Surplus Silver (Bullion) left over and held by Government after the adjustment prescribed in Section 35 of the Reserve Bank of India Act, has been appended to the Appropriation Account of Grant No. 71.—Currency

5. Sub-head C.—There were countervailing profits of Rs. 21,459 and Rs. 2,836 during the year at Bombay and Calcutta Mints, respectively.

6. The *pro forma* accounts of His Majesty's Mints, Bombay and Calcutta, for 1936-37 have been audited and certificates of audit have been recorded on them for inclusion in the Mints Administration Report. The audit department has no special comments to offer on these accounts.

HIS MAJESTY'S MINT, CALCUTTA.

Statement of Stores for the year 1936-37 (excluding dies and collars and also bullion stocks).

Particulars.	Opening Balance on 1st April, 1936.	Value of Receipts during the year.	Value utilised.		Closing Balance on 31st March, 1937.
			Issued, Sold or disposed of	Deficiency etc. written off.	
(1)	(2)	(3)	(4)	(5)	(6)
	Rs.	Rs.	Rs.	Rs.	Rs.
Consumable Stores—					
Main	1,39,408	7,27,268*	2,39,447†	81§	1,27,148
Workshop	5,894	41,287‡	43,583	..	3,598
Die Department	5,447	17,709	16,770	..	6,386
* This includes returns from Workshop and Die Department.					Rs.
† This includes issues to Workshop and Die Department.					57
Loss on verification of coal and coke					24
Loss on balancing during 1936-37					—
					81§

‡ Includes Rs. 18 on account of gain on verification.

The verification of Workshop and Die Department sub-stores was done by one of the Mint Engineers in March, 1937, but the stock held in General Stores could not be verified during the year owing to shortage of Engineers. The verification was, however, taken up in April, 1937 and necessary adjustment will be made in the next year's accounts.

B. CHATARJI,

Accountant.

M. STAGG,
Colonel,
Master of the Mint.

CALCUTTA ;
The 5th July, 1937.

Examined and found correct.
A. C. BANERJI,
Assistant Accounts Officer.

CALCUTTA ;
The 14th July, 1937.

Review of Stores position.

Year.	Closing balance.			Consumption (includes sale of surplus stores).	
	Stores.	Die stock.	Total.	Stores.	Die stock.
(1)	(2)	(3)	(4)	(5)	(6)
	Rs.	Rs.	Rs.	Rs.	Rs.
1933-34	1,08,311	9,320	1,17,631	1,19,800	68,435
1934-35	1,09,888	14,410	1,24,298	1,48,858	1,07,245
1935-36	1,50,749	19,985	1,70,734	1,37,001	87,475
1936-37	1,37,132	16,185	1,53,317	1,22,414	72,290

There is a decrease of Rs. 13,617 in the closing balance as compared with last year. The position became somewhat uncertain towards the end of the year owing to the situation in Europe. Prices went up considerably and difficulty was experienced in obtaining certain items. It looks as if the policy of holding small stocks and relying on the Bazaar will have shortly to be revised.

M. STAGG,
Colonel,
Master of the Mint.

CALCUTTA ;
The 5th July, 1937.

Audit Comment.—The stock of stores held, though less than it was a year ago, is still about Rs. 29,000 above the 1933-34 level. The Mint Master's review for 1935-36 (*vide* page 236 of the Appropriation Account of that year) gave the details of certain items of stores aggregating to Rs. 90,216, which accounted for the increase in balances in that year. The corresponding figure of the balances of these items, as at the end of 1936-37, was Rs. 69,361. In addition to this, several smaller items of stores amounting to about Rs. 20,500 appear to be in stock with little or no issues for more than five years in most cases. The Mint Master's view, however, is that some of these stores, being of use for the coinage of rupees only (for which there is no demand) have necessarily to be stocked and that others are not likely to deteriorate. Indeed, he holds that the stocks of stores not made in India will require to be increased to guard against a shortage of supplies in the local market.*

* Accountant General, Bengal.

HIS MAJESTY'S MINT, BOMBAY.

Statement of stores, etc., for the year 1936-37.

Particulars.	Opening Balance on 1st April 1936.	Value received during the year.	Value utilised.		Closing balance on 31st March 1937.
			Sold or disposed of.	Deficiency written off.	
(1)	(2)	(3)	(4)	(5)	(6)
	Rs.	Rs.	Rs.	Rs.	Rs.
	(a)				(b)
Consumable Stores	2,52,927	2,11,216	1,75,493	74	2,88,576

(a) Consists of Rs. 2,49,282, Rs. 2,295, Rs. 1,350 on account of Main, General Workshop and Die Department stores respectively.

(b) Consists of Rs. 2,85,705, Rs. 1,432 and Rs. 1,439 on account of Main, General Workshop and Die Department stores respectively.

Total surplus found on verification and writes on were Rs. 92 and total deficiency found on verification and writes off were Rs. 74.

The verification was periodical. The stores were verified by one of the Mint Engineers. No revaluation of importance was made during the year. Bullion stocks were verified by the Examiner, Outside Audit, in April 1937.

BOMBAY ;
The 3rd September 1937. }

A. K. PATANKAR,
Accountant.

D. V. DEANE,
Captain, R.E.,

Offg. Mint Master, Bombay.

I have examined the above account and according to the best of my information as a result of the test audit of the books and a consideration of the explanations given to me, the account is correct.

BOMBAY ;
The 11th October 1937. }

R. SIVA RAMA KRISHNAN,
Assistant Accounts Officer,
Office of the Accountant General, Bombay.

Financial Review by the Mint Master on the Stores Account of the year 1936-37.

The closing balance of Rs. 2,88,576 appears high in as much as it includes a large quantity of obsolete stores purchased in bulk during the late war, which owing to the temporary cessation of coinage in this Mint, were not being consumed. These stores are essentially Mint stores, and having no value in the local market, cannot be sold without heavy loss. As, however, the coinage operations have been re-started, the balances are being gradually reduced.

2. A heavy balance of crucibles must also be stocked in order to allow of suitable drying and annealing before use and to meet the sudden heavy demands for melting which have been experienced in the past.

3. The following list shows the balances of obsolete stores and crucibles at the end of 1936-37 :—

	Rs.
Die Steel	92,431
Rolls	21,984
Steel Balls	2,841
Buffer Blocks	1,707
Steel Collars	3,778
Pig Lead	1,697
Refined Lead	1,554
	<hr/>
	1,25,992
Crucibles	70,928
	<hr/>
	1,96,920

4. It will be seen that although the balance of crucibles is high owing to replenishment during the year under review, the balances of other items have been on the decrease.

5. It will also be seen that the balance of consumable stores was only Rs. 91,656.

6. The increase of Rs. 35,649 in the closing balance is due to the replenishment of the stock of crucibles which had become depleted, as also to the fact that a large number of spares had to be obtained from England for the Silver Refinery. These spares are likely to be required at any time in future having regard to the fact that the Silver Refinery has now continuously worked for over 7 years. These spares being not obtainable in India, it is essential to maintain a stock always.

7. The difference of Rs. 35,631 between the receipts and consumption of the year is due to the same reason, *viz.*, the replenishment of crucibles and the purchase of spares for the Refinery as stated above.

8. The decrease of Rs. 12,636 in the purchases of the year under review as compared to those of the last year is due to the fact that purchases during the last year were particularly high owing to the special work of additions and alterations in hand then, and to limiting the purchases of consumable stores to the minimum requirements.

HIS MAJESTY'S MINT,
BOMBAY ;

The 17th September 1937.

D, V. DEANE,
Captain, R.E.,
Offg. Mint Master.

Audit Comments.—The Audit Department has no comments to offer.*

* Accountant General, Bombay.

GRANT No. 73.—CIVIL WORKS.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.

MAJOR HEAD "41—CIVIL WORKS".

A.—Original Works—Buildings :

A. 1.—General Administration :

A. 1 (1).—Major Works

Voted	O.	8,74,000 }			
	R.	—93,235 }	7,30,765	7,53,184	—27,581

Col. 1.—Mainly in the Central Public Works Department due to late commencement of works (—Rs. 5,69,800) partly counterbalanced by unforeseen new works (Rs. 3,22,300), expenditure on new buildings in Sind and Orissa (Rs. 79,539), and expenditure in Viceregal Estates for unforeseen urgent work of fire fighting apparatus in Simla and New Delhi (Rs. 70,102). *Col. 4.*—Mainly in the Viceregal Estates Division. Fire appliances and furniture received late in March and payments could not be made before the close of the year (Rs. 14,494), and smaller expenditure on Orissa capital works and non-adjustment of expenditure on furniture for Government House, Puri, in view of impending transfer of the Fund to the Local Government (Rs. 12,895).

A. 1 (2).—Minor Works

Non-voted	O.	9,000 }			
	M.	—248 }	8,752	8,581	—171
Voted	O.	1,26,300 }			
	R.	1,79,426 }	3,05,726	2,93,140	—12,586

Col. 1.—Unforeseen urgent works in the Central Public Works Department (Rs. 63,131) and Central India (Rs. 3,964), works relating to new buildings in Sind and Orissa (Rs. 66,804), regrant of lapsed expenditure (Rs. 1,310), and transfer from D—Reserve (Rs. 37,491). *Col. 4.*—Non-receipt of materials ordered and petty savings in the Viceregal Estates Division (Rs. 3,747) and slow progress on a work in the Central Public Works Department (Rs. 8,424).

A. 2.—Police :

A. 2 (1).—Major Works

	O.	2,30,200 }			
	R.	—91,118 }	1,39,082	1,39,162	+80

Col. 1.—Mainly in Delhi Province. Due to cheaper rates (Rs. 11,191), late commencement of work owing to delay in acceptance of tenders (Rs. 1,20,550) partly counterbalanced by regrant of lapsed expenditure (Rs. 40,623).

A. 2 (2).—Minor Works

Non-voted	O.	17,200 }			
	M.	1,080 }	18,280	17,952	—328
Voted	O.	11,600 }			
	R.	55,318 }	66,918	66,336	—582

Col. 1.—Regrant of lapsed expenditure (Rs. 8,000), transferred from D—Reserve in Delhi Province (Rs. 39,993) and unforeseen minor works in different areas (Rs. 5,620).

A. 3.—Other Heads :

A. 3 (1).—Major Works

Non-voted	O.	95,500 }			
	M.	—39,657 }	55,842	55,402	—441

Col. 1.—Want of technical sanction to estimate for the Shihori project in Western India States Agency (Rs. 65,300), partly counterbalanced by unforeseen works under Military Engineer Services (Rs. 25,643).

Voted	O.	1,39,500 }			
	R.	—8,247 }	1,31,253	1,28,702	—2,551

Col. 1.—Mainly in Madras due to postponement of a work for want of requisite sanction to estimate (Rs. 22,600) partly utilized to meet expenditure on new buildings in Sind and Orissa (Rs. 9,234) and for other incomplete major works.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.

A.—Original Works—Buildings—*concl'd.*A. 3.—Other Heads—*concl'd.*

A. 3 (2).—Minor Works

Non-voted	O.	49,700	}	81,362	80,847	—515
	M.	31,662				

Col. 1.—Transfer from D.—Reserve in the Military Engineer Services (Rs. 12,065) and in Kabul (Rs. 4,760) for unforeseen minor works and in the Persian Gulf for regrant of lapsed expenditure (Rs. 4,600) and to meet expenditure on an incomplete work (Rs. 10,300).

Voted	O.	1,68,200	}	2,75,429	2,58,044	—17,385
	R.	1,07,229				

Col. 1.—Transfer from D.—Reserve in the Central Public Works Department Delhi, Rajputana, Bengal and Assam (Rs. 97,236), regrant of lapsed expenditure in Delhi (Rs. 1,369) and wrong provision under non-voted instead of voted in Aden. (Rs. 6,022). *Col. 4.*—Mainly in Bengal. Unutilised additional grant (Rs. 5,199) and also petty savings elsewhere.

A. 4.—Civil Works :

A. 4 (1).—Buildings :

A. 4 (1) (1).—Major Works						
	R.	27,000		27,000	26,304	—696

Col. 1.—Mainly in Baluchistan to meet expenditure on the work “Electrification of Civil Buildings at Fort Sandeman.”

A. 4 (1) (2).—Minor Works

Non-voted	O.	500	}	221	220	—1
	M.	—279				

Voted	O.	27,100	}	25,647	25,425	—222
	R.	—1,453				

A. 4 (2).—Losses on Stock

	O.	500	}	5,307	5,272	—35
	R.	4,807				

Col. 1.—To meet actual adjustment on losses on stock.

B.—Original Works—Communications :

B. 1.—Feeder roads in connection with the colonization scheme at Nasirabad :

B. 1 (1).—Major Works						
	R.	—246		—246	—246	..

B. 1 (2).—Minor Works						
	R.	363		363	364	+1

B. 2.—Miscellaneous Charges :

B. 2 (1).—Major Works

	O.	4,000	}	4,000	4,904	+4
	R.	900				

B. 2 (2).—Minor Works

	O.	20,000	}	32,747	30,602	—2,145
	R.	12,747				

Col. 1.—Regrant of lapsed expenditure (Rs. 2,600), transfer from D.—Reserve (Rs. 2,600) reappropriation from savings under other heads (Rs. 4,249) to meet expenditure on urgent Works in Delhi Province and Andamans division (Rs. 2,000). *Col. 4.*—Mainly in Bengal. Wrong provision for expenditure adjustable under the sub-head F. 4. (Rs. 1,009) and petty savings on different works (Rs. 790) in Delhi.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.

B.—Original Works—Communications—*concl'd.*

B. 3.—Charges on Road Development met from subventions from the Road Development Account :

B. 3 (1).—Major Works

R.	1,82,211	1,82,211	1,80,389	—1,822
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Col. 1.—Regrant of lapsed expenditure (Rs. 19,500) and urgent works in Delhi (Rs. 1,10,778) and Central India (Rs. 49,997).

B. 3 (2).—Minor Works

<i>Non-voted</i> M.	3,944	3,944	3,917	—27
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Col. 1.—Unforeseen debits on account of leave salary of an officer.

Voted R.	79,536	79,536	75,433	—4,103
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Col. 1.—Unforeseen new works in Central India (Rs. 35,459), Rajputana (Rs. 21,010), Delhi Province (Rs. 20,807) and Central Public Works Department (Rs. 2,260). *Col. 4.*—Petty savings on different works.

C.—Original Works—Miscellaneous :

C. (1).—Major Works

..	—45	—45
----	-----	-----

C. (2).—Minor Works

O.	2,000			
R.	13,935	15,935	13,254	—2,681

Col. 1.—Mainly in the Central Public Works Department; transfer from D.—Reserve (Rs. 10,220) and balance re-appropriated from savings under other heads. *Col. 4.*—Non-receipt of certain materials indented from the Indian Stores Department.

D.—Reserve with Local Governments for original works

<i>Non-voted</i> O.	18,200			
M.	—18,200	..	..	..
Voted O.	2,12,200			
R.	—2,11,979	221	..	—221

E.—Repairs—Buildings :

E. 1.—Viceregal Estates

<i>Non-voted</i>		1,800	1,518	—282
Voted O.	5,71,200			
R.	34,422	6,05,622	6,09,901	+4,279

Col. 1.—Repairs to Viceregal furniture.

E. 2.—Baluchistan

<i>Non-voted</i> O.	1,500			
M.	—715	785	785	..
Voted O.	3,08,500			
R.	—32,416	2,76,084	2,75,362	—722

Col. 1.—To meet expenditure on minor work buildings.

3.—Delhi Province

<i>Non-voted</i> O.	12,000			
M.	—156	11,844	11,119	—725
Voted O.	1,89,000			
R.	—30,118	1,58,882	1,54,916	—3,966

Col. 1.—Short expenditure on maintenance of Irwin Hospital as a result of actual working during first year of maintenance and to air conditioning plant not being in full working order for the whole season.

Major Head and Sub-head.			Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1			2	3	4
			Rs.	Rs.	Rs.
E.—Repairs—Buildings—concl'd.					
E. 4.—Bombay					
Non-voted	O.	25,000 }	17,409	17,222	—187
	M.	—7,591 }			
<i>Col. 1.—Less demands than anticipated (Rs. 3,191) and wrong provision under non-voted instead of voted for expenditure in Deccan States Agency (Rs. 4,400).</i>					
Voted	O.	1,70,000 }	1,82,400	1,77,333	—5,067
	R.	12,400 }			
E. 5.—Bengal					
Non-voted	O.	33,000 }	32,700	32,466	—234
	M.	—300 }			
Voted	O.	6,06,500 }	6,03,350	5,98,788	—4,562
	R.	—3,150 }			
E. 6.—Central Public Works Department					
Non-voted			1,000	984	—16
Voted	O.	18,09,000 }	17,61,598	17,56,321	—5,277
	R.	—47,402 }			
<i>Col. 1.—Transferred to other heads for urgent original works (Rs. 17,605) ; reallocation of expenditure on Bombay Military Land Scheme to Head 47—Miscellaneous (Rs. 15,500) and postponement of work on renewals and replacements of furniture (Rs. 10,000).</i>					
E. 7.—Elsewhere					
Non-voted	O.	4,24,300 }	4,31,360	4,30,850	—510
	M.	7,060 }			
Voted	O.	6,22,700 }	6,23,776	6,11,325	—12,451
	R.	1,076 }			
<i>Col. 4.—Share of service taxes in Burma (Rs. 3,448) and petty savings elsewhere.</i>					
F.—Repairs—Communications :					
F. 1.—Delhi Province					
	O.	3,29,000 }	3,28,256	3,28,970	+714
	R.	—744 }			
F. 2.—Rajputana					
F. 3.—Central India					
	O.	3,97,000 }	4,00,000	3,99,997	—3
	R.	3,000 }			
F. 4.—Elsewhere					
Non-voted			50,000	49,642	—358
Voted	O.	2,15,900 }	2,15,145	2,17,652	+2,507
	R.	—755 }			
<i>Col. 4.—Mainly in Bengal. See sub-head B. 2 (2)—Col. 4 and petty excesses elsewhere.</i>					
F. 6.—Feduct—Charges recovered from other Governments, Departments, etc.					
			—300	—264	+36
G.—Repairs—Miscellaneous					
Non-voted	O.	1,100 }	..	317	+317
	M.	—1,100 }			
<i>Col. 1.—Withdrawn and kept under reserve by the Military Engineer Services.</i>					
Col. 4.—In Punjab. Excess remained uncovered through oversight.					
Voted	O.	4,19,400 }	4,83,732	4,78,349	—5,383
	R.	64,332 }			
<i>Col. 1.—Mainly for increased expenditure on new areas and works connected with the irrigation water supply system in New Delhi.</i>					

Major Head and Sub-head.			Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1			2	3	4
			Rs.	Rs.	Rs.
H.—Reserve with Local Government for Repairs					
Non-voted	M.	60	60	..	—60
Voted	R.	828	828	..	—828
I.—Establishments :					
I. 1.—Consulting Engineer to the Government of India (Roads):					
I. 1 (1).—Pay of Officers					
Non-voted	O.	47,000	60,100	57,640	—2,460
	M.	13,100			
Col. 1.—Expenditure on Motor Vehicles Insurance Committee and changes in incumbents of the post of the Assistant to the consulting Engineer (Roads).					
Voted	O.	7,600	17,500	17,071	—429
	R.	9,900			
Col. 1.—See non-voted.					
I. 1 (2).—Pay of Establishments					
	O.	18,800	25,030	24,102	—928
	R.	6,230			
Col. 1.—Expenditure on Motor Vehicles Insurance Committee and for additional posts.					
I. 1 (3).—Grants-in-aid, Contributions, etc.					
	O.	600	838	1,231	+393
	M.	238			
Col. 4.—Unanticipated passage contribution.					
I. 1 (4).—Other Charges					
Non-voted	O.	8,000	18,550	12,271	—6,279
	M.	10,550			
Col. 1.—Expenditure on Motor Vehicles Insurance Committee and on the second and third Indian Roads Congress. Col. 4.—Non-receipt of debits for travelling allowances of certain delegates of the Congress from the Indian States.					
Voted	O.	17,900	34,940	34,361	—579
	R.	17,040			
Col. 1.—See I. 1 (4) Non-voted—Col. 1.					
I. 2.—Chief and Superintending Engineers and Special Officers with Establishments :					
I. 2 (1).—Pay of Officers					
Non-voted	O.	1,63,200	1,52,700	1,52,499	—201
	M.	—10,500			
Voted	O.	65,800	66,500	65,801	—699
	R.	700			
I. 2 (2).—Pay of Establishments					
	O.	2,52,100	2,53,100	2,53,444	+344
	R.	1,000			
I. 2 (4).—Other Charges					
Non-voted	O.	39,300	28,220	27,349	—871
	M.	—11,080			
Col. 1.—Provision having been made on average basis.					
Voted	O.	44,200	43,600	40,955	—2,645
	R.	—600			
Col. 4.—Less expenditure on travelling allowances and contingencies.					
H. 3.—Executive Establishments :					
I. 3 (1).—Pay of Officers					
Non-voted	O.	2,27,000	2,09,461	2,06,329	—3,132
	M.	—17,539			
Voted	O.	1,88,400	1,81,400	1,78,015	—3,385
	R.	—7,000			

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2 Rs.	3 Rs.	4 Rs.

I.—Establishments—*contd.*

I. 3.—Executive Establishments—*concl'd.*

I. 3 (2).—Pay of Establishments

Non-voted O.	41,200	38,180	35,997	—2,183
M.	—3,020			

Col. 4.—Mainly in Gilgit. Provision for compensatory allowance erroneously made under this head instead of under sub-head I. 3 (4).

Voted O.	8,11,100	8,20,168	8,16,720	—3,448
R.	9,068			

I. 3. (3).—Grants-in-aid, Contributions, etc.

O.	3,300	2,825	2,775	—50
M.	—475			

I. 3 (4).—Other Charges

Non-voted O.	1,08,800	1,04,169	98,723	—5,446
M.	—4,631			

Col. 4.—Less expenditure on travelling allowances than anticipated.

Voted O.	2,24,500	2,21,990	2,24,193	+2,203
R.	—2,510			

I. 4.—Other Establishments (including establishment charges incurred in England):

I. 4 (1).—Other Indian Charges

O.	1,37,500	1,36,092	1,32,676	—3,416
R.	—1,408			

I. 4 (2).—English Charges:

I. 4 (2) (1).—Charges for consulting Engineer (Roads) met from Road Development Fund

O.	2,100	15,080	15,676	+596
M.	12,980			

Col. 1.—Expenditure on Motor Vehicles Insurance Committee and to meet excess reported by the High Commissioner for India. Col. 4.—Excess leave salaries for which additional funds asked by the High Commissioner could not be allotted due to late receipt of information.

I. (4) (2) (2).—Other Charges

Non-voted O.	88,000	85,830	1,04,893	+19,063
M.	—2,170			

Col. 4.—Fluctuation in leave salary expenditure.

Voted O.	27,800	14,710	15,067	+357
R.	—13,090			

Col. 1.—Based on actual requirements of the High Commissioner.

I. 5.—Establishment charges credited to other Governments, Departments, etc.:

I. 5 (1).—Military Engineer Services:

I. 5 (1) (1).—N. W. F. Province

Non-voted O.	3,700	3,223	3,374	+151
M.	—477			
Voted R.	550	550	658	+108

Col. 4.—Larger works outlay.

I. 5 (1) (2).—Baluchistan

Non-voted O.	1300	183	156	—27
M.	—117			
Voted O.	80,800	89,411	92,806	+3,395
R.	8,611			

Col. 4.—Increased expenditure on works at Killa-Saifulla.

I. 5 (1) (3).—Other Areas

Non-voted O.	46,400	49,297	49,271	—26
M.	2,897			
Voted O.	3,500	3,997	3,995	—2
R.	497			

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.

I.—Establishments—*contd.*I. 5.—Establishment charges credited to other Governments, Departments, etc.—*contd.*

I. 5 (3).—Madras Government

Non-voted	O.	5,000	}	5,710	5,956	+246
	M.	710				
Voted	O.	13,400	}	8,890	8,633	—257
	R.	—4,510				

Col. 1.—Less *pro rata* charges due to less works outlay.

I. 5 (4).—Bombay Government

Non-voted	O.	6,300	}	4,212	16,570	+12,358
	M.	—2,088				

Col. 1.—Establishment charges on amounts surrendered to the Government of India.

Col. 4.—Levy of establishment charges *pro rata* against provision on percentage basis.

Voted	O.	57,600	}	58,896	50,237	—8,659
	R.	1,296				

Col. 4.—As under Non-voted.

I. 5 (5).—Bengal Government.

Non-voted	O.	6,000	}	5,800	5,459	—341
	M.	—200				
Voted	O.	98,600	}	94,665	94,636	—29
	R.	—3,935				

I. 5 (7).—Punjab Government

		100		85		—15
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I. 5 (8).—Burma Government

Non-voted	O.	6,500	}	4,500	4,772	+272
	M.	—2,000				

Cols. 1 & 4.—*Pro rata* distribution. See Note 4.

Voted	O.	19,000	}	12,300	11,649	—651
	R.	—6,700				

Col. 1.—As under Non-voted.

I. 5 (9).—Bihar Government

Non-voted	O.	1,200	}	4,061	8,370	+4,309
	M.	2,861				

Cols. 1 & 4.—See I. 5 (8).

Voted	O.	12,000	}	13,408	22,083	+8,675
	R.	1,408				

Col. 4.—As under Non-voted.

I. 5 (10).—C. P. Government

Non-voted	O.	2,400	}	1,915	1,826	—89
	M.	—485				
Voted	O.	600	}	1,047	950	—97
	R.	447				

I. 5 (11).—Assam Government

Non-voted	O.	4,700	}	3,700	3,642	—58
	M.	—1,000				

Col. 1.—Revised estimate framed on *pro rata* basis.

Voted	O.	16,300	}	12,394	12,633	+239
	R.	—3,906				

Col. 1.—As under Non-voted.

Major Head and Sub-head.		Final Appropriation.	Actual Expenditure.	Excess + Saving —,
1		2	3	4
		Rs.	Rs.	Rs.
I.—Establishments—concl'd.				
I. 5.—Establishment charges credited to other Governments Departments, etc.—concl'd				
I. 5 (13).—Kathiawar Consolidated Local Fund				
Non-voted	O. 31,600 } M. —10,828 }	20,772	19,912	—860
Col. 1.—See I. 5 (8).				
Voted	O. 2,700 } R. —153 }	2,547	2,066	—481
I. 5 (14).—Sind Government				
Non-voted		1,600	..	—1,600
Col. 4.—See I. 5 (8).				
Voted	O. 12,400 } R. —3,216 }	9,184	11,113	+1,929
Col. 1.—As under Non-voted.				
I. 5 (15).—Coorg Government				
	O. 100 } M. —43 }	57	56	—1
I. 5 (17).—Aden Port Trust				
Non-voted	O. 4,500 } M. —1,510 }	2,990	2,976	—14
Col. 1.—Wrong provision under non-voted instead of voted.				
Voted	O. 17,300 } R. 1,540 }	18,840	18,786	—54
Col. 1.—See Non-voted.				
I. 5 (18).—Irrigation Department, Baluchistan				
	O. 5,600 } R. 7,761 }	13,301	12,913	—388
Col. 1.—Additional works done by Irrigation Department in Baluchistan instead of by Military Engineer Services.				
I. 5 (19).—Orissa Government				
Non-voted	O. 300 } M. 10 }	310	420	+110
Voted	O. 700 } R. 17 }	717	552	—165
I. 5 (20).—N. W. F. P. Government				
Non-voted	O. 100 } M. 377 }	977	333	—594
Col. 4.—See I. 5 (8).				
Voted	R. 1,874	1,874	885	—939
Cols. 1 & 4.—As under Non-voted.				
I. 6.—Deduct—Establishment charges recovered from other Governments, Departments, etc.				
Non-voted	O. —100 } M. —50 }	—150	—153	—3
Voted	O. —12,50,300 } R. 3,80,913 }	—8,69,387	—8,52,516	+16,871

Col. 1.—Mainly in the Central Public Works Department, less works outlay on Civil Aviation (Grant No. 63-B), Sind and Orissa and New Delhi Capital Works (Grant No. 97) and decision to charge actual establishment charges on new capital works in Orissa instead of fixed percentage. Col. 4.—Smaller recoveries on a contribution work due to Government of the contractor's bills.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —
1	2	3	4
	Rs.	Rs.	Rs.

J.—Tools and Plant :**J. 1.—New Supplies**

<i>Non-voted</i>	<i>O.</i>	2,600			
	<i>M.</i>	—700	1,900	2,085	+185

Col. 4.—Mainly under Kabul Legation. Expenditure pertaining to J. 2 wrongly charged to this head.

<i>Voted</i>	<i>O.</i>	90,000			
	<i>R.</i>	27,153	1,17,153	1,09,348	—7,805

Col. 1.—Mainly in the Central Public Works Department for regrant of lapsed expenditure (Rs. 2,500), purchase of 40 ceiling fans for use as reserve stock (Rs. 3,100), change of allocation of expenditure on garden tools from repairs to new supply (Rs. 20,000). *Col. 4.*—Non-supply of materials by Indian Stores Department.

J. 2.—Repairs and Carriage

<i>Non-voted</i>			2,300	2,016	—284
<i>Voted</i>	<i>O.</i>	1,76,900			
	<i>R.</i>	—51,908	1,24,992	1,22,886	—2,106

Col. 1.—Mainly in the Central Public Works Department. Non-utilisation of provision for dismantling Imperial Delhi Railway (Rs. 30,900) and change of allocation (Rs. 20,000). See J. 1.—voted.

J. 3.—Tools and Plant charges credited to other Governments, Departments, etc.

<i>Non-voted</i>	<i>O.</i>	7,500			
	<i>M.</i>	—2,145	5,355	4,793	—562

Col. 1.—Mainly under Western India States Agency. Almost all the works were carried out through contractors.

<i>Voted</i>	<i>O.</i>	30,600			
	<i>R.</i>	791	31,391	26,624	—4,767

Col. 4.—Mainly in Bombay. See I. 5 (4).

J. 4.—Deduct—Tools and Plant charges recovered from other Governments, Departments, etc.

<i>O.</i>	—1,18,600				
<i>R.</i>	48,050	—70,550	—68,243	+2,307	

Col. 1.—Less works outlay and decision to charge actual tools and plant charges on new capital works in Orissa instead of a fixed percentage. See sub-head I. 6. *Col. 4.*—See I. 6—voted—col. 4.

K.—Grants-in-aid, Contributions, etc. :**K. 1.—Charges met from subventions from Road Development Fund**

<i>R.</i>	5,419	5,419	..	—5,419	
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Cols. 1 & 4.—Grants-in-aid to the District Board, Ajmer-Merwara for road development works, not paid for want of a timely claim.

K. 2.—Other Charges

<i>Non-voted</i>	<i>O.</i>	5,900			
	<i>M.</i>	—918	4,982	4,900	—82
<i>Voted</i>	<i>O.</i>	2,65,500			
	<i>R.</i>	77,236	3,42,736	3,30,795	—11,941

Col. 1.—Mainly in Hyderabad to meet expenditure on road development (Rs. 64,825), expenditure in connection with the construction of a clock-tower for Viceroy's House, New Delhi (Rs. 9,888) and regrant of lapsed expenditure in Delhi (Rs. 4,640). *Col. 4.*—Non-sanction of estimate for the construction of the clock tower; the saving was surrendered to the Government of India as soon as it was known, but was not accepted.

Major Head and Sub-head			Final Appropriation.	Actual Expenditure.	Excess + Saving—.
1			2	3	4
			Rs.	Rs.	Rs.
L.—Suspense :					
L. 1.—Stock :					
L. 1 (1).—Charges					
Non-voted	O.	2,800			
	M.	1,335	4,135	426	—3,709
Col. 1.—Mainly in Punjab to meet increased expenditure on materials for stock. Col. 4.—Larger issues of stock to works.					
Voted	O.	2,49,300			
	R.	33,165	2,82,465	2,90,798	+8,333
Cols. 1. & 4.—Larger purchases of stores for urgent works.					
L. 1 (2).—Deduct—Issues to works and other credits					
	O.	—2,65,000			
	R.	—56,455	—3,21,455	—3,47,827	—26,372
Col. 1.—Mainly in the Central Public Works Department and Viceregal Estates, due to larger issues of stores to works than anticipated. Col. 4.—Mainly in Andamans Divisions for adjustment of losses on storage and issues of more stores.					
L. 2.—Other Suspense Accounts :					
L. 2 (1).—Charges					
Non-voted	O.	20,000	14,000	16,801	+2,801
	M.	—6,000			
Col. 1.—Smaller purchases of stores. Col. 4.—Unforeseen purchases of furniture for a political bungalow in Persian Gulf.					
Voted	O.	9,98,200			
	R.	5,78,056	15,76,256	15,18,624	—57,632
Col. 1.—Larger purchases of stores for irrigation water mains in New Delhi. Col. 4.—Mainly in the Central Public Works Department due to non-submission of bills by suppliers to Indian Stores Department.					
L. 2 (2).—Deduct—Recoveries					
Non-voted	O.	—20,000			
	M.	6,000	—14,000	—16,650	—2,650
Cols. 1 & 4.—See L. 2 (1) Non-voted.					
Voted	O.	—9,93,200			
	R.	—8,46,357	—16,39,557	—16,91,926	—52,369
Col. 1.—Mainly as under L. 2 (1) voted—Col. 1. Col. 4.—Larger issues to works and recoveries for expenditure incurred during the previous year on behalf of the Indian Public School Society.					
M.—Deduct—English cost of Stores and Establishment					
Non-voted	O.	—90,100			
	M.	—14,754	—1,04,854	—1,25,609	—20,755
Cols. 1 & 4.—See sub-head I. 4 (2).					
Voted	O.	—27,800			
	R.	11,090	—16,710	—17,323	—613
Col. 1.—See sub-head I. 4 (2).					

Major Head and Sub-head.		Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1		2	3	4
		Rs.	Rs.	Rs.
N.—Expenditure in England (At Par, £ 1 = Rs. 13/1/3):				
N. 1.—Stores				
	R.	2,000	2,000	1,272 —728
<i>Col. 1.</i> —No forecast, but an indent was received. <i>Col. 4.</i> —Rounding of the appropriation.				
N. 2.—Establishment				
	<i>Non-voted</i> O.	90,100 }		
	M.	34,444 }	1,24,544	1,26,307 +1,763
<i>Cols. 1 & 4.</i> —Fluctuation in leave salary expenditure. Total payments on this account considerably higher than in the past two years and well above the average, the increase, however, being partly offset by a small consequential saving in sterling overseas pay.				
	Voted O.	33,000 }		
	R.	—12,000 }	21,000	16,145 —4,855
<i>Cols. 1 & 4.</i> —Less leave salaries than anticipated, actuals this year being only Rs. 12,347 as compared with the revised estimate for 1935-36 of Rs. 41,000. Final saving wholly provision for contingencies.				
N. 3.—Sundry Items				
	<i>Non-voted</i> M.	3,000	3,000	2,518 —482
<i>Col. 1.</i> —Unforeseen leave salaries.				
	Voted O.	8,000 }		
	R.	—1,000 }	7,000	6,921 —79
O.—Loss or Gain by Exchange				
	<i>Non-voted</i> M.	—562	—562	—712 —150
	Voted R.	—155	—155	—144 +11
P.—Reserve for unforeseen works and repairs				
	<i>Non-voted</i> O.	66,700 }		
	M.	—66,700 }	..	..
See Note 3.				
	Voted O.	2,85,100 }		
	R.	—2,85,100 }	..	..
See Note 3.				
Q.—Conservation Account:				
Q. 1.—Major Works				
	R.	16,000	16,000	.. —16,000
<i>Cols. 1 & 4.</i> —See Note 2. Amount retained, but not required to meet emergent and unforeseen demands that might have arisen after the 10th March.				
Q. 2.—Minors Works				
	<i>Non-voted</i> M.	12,924	12,924	.. —12,924
<i>Cols. 1 & 4.</i> —See Q. 1.				
	Voted R.	12,422	12,422	.. —12,422
<i>Cols. 1 & 4.</i> —See Q. 1.				
Q. 3.—Repairs				
	R.	457	457	.. —457
<i>Cols. 1 & 4.</i> —See Q. 1.				
Q. 4.—Other heads				
	<i>Non-voted</i> M.	2,318	2,318	.. —2,318
<i>Cols. 1 & 4.</i> —See Q. 1.				
	Voted R.	5,847	5,847	.. —5,847
<i>Cols. 1 & 4.</i> —See Q. 1.				

Major Head and sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
R.—Block Grant for expenditure on Road Development	1,47,50,000	1,46,29,579	—1,20,421
S.—Deduct—Amount to be recovered from the Road Development Account:			
S. 1.—India			
Non-voted O. —55,600 } M. —36,368 }	—91,968	—86,905	+5,063
Cols. 1 & 4.—See I. (4) Non-voted—cols. 1 and 4.			
Voted O. —44,300 } R. —33,170 }	—77,470	—75,534	+1,936
Cols. 1 & 4.—See I. (4)—Non-voted—cols. 1 and 4.			
S. 2.—England			
O. —2,100 } M. —500 }	—2,600	..	+2,600
Col. 4.—The amount was not reappropriated to sub-head S. 1 under a misapprehension.			
T.—Deduct—Amount met from subventions from the Road Development Fund			
Non-voted M. —3,944	—3,944	—3,917	+27
Col. 1.—See sub-head B. 3 (2) Non-voted.			
Voted R. —3,31,991	—3,31,991	—3,20,623	+11,368
Col. 1.—See B. 3 (1) and B. 3 (2) voted and also for Grants in aid to meet expenditure on Road Development in Hyderabad (Rs. 64,825) and in Rajputana (Rs. 5,419.)			
U.—Deduct—Amount met from the fund for Sind and Orissa buildings			
Non-voted ..	—23,500	—23,500	
Col. 4.—Due to decision to charge the actual cost of establishment employed by the Central Government on New Capital Works in Orissa to the fund instead of a fixed percentage, having been arrived at too late for making any provision under the sub-head.			
Voted R. —1,99,981	—1,99,981	—1,57,137	+42,844
Col. 1.—An adjusting sub-head. See A. 1 (1), A. 1 (2), and A. 3 (1). Col. 4.—See A. 1 (1). voted—Col 4.			
Surrenders or withdrawals within Grant			
Gross R. —6,87,901	—6,87,901	..	+6,87,901
Deductions R. 8,27,901	8,27,901	..	—8,27,901
Totals { Non-voted { Gross 17,15,516 Deductions —2,17,516 Net 14,98,000	17,15,516 —2,17,516 14,98,000	17,09,482 —2,56,739 14,52,743	—6,034 —39,223 —45,257
{ Voted { Gross 2,66,94,500 Deductions —26,09,500 Net 2,39,95,000	2,66,94,500 —26,09,500 2,39,95,000	2,70,26,022 —35,31,393 2,34,94,629	+3,31,522 —8,31,893 —5,00,371

NOTES.

1. The instances given below under different categories suggest defective control and estimating in this grant in various directions under different sub-heads :—

(i) *Injudicious reappropriations augmenting excess over final appropriation.*

Name of sub-head.	Amount of reappropriation Rs.	Final excess. Rs.
I. 4 (2) (2).—Non-voted	—2,170	19,063
I. 5 (4).—Non-voted	—2,088	12,358

(ii) *Reappropriations in excess of requirements.*

Name of sub-head.	Amount of reappropriation.	Final saving.
	Rs.	Rs.
E. 7.—Voted	1,076	12,451
I. 1 (4).—Non-voted	10,550	6,279
I. 5 (4).—Voted	1,296	8,659
J. 3.—Voted	791	4,767
K. I.	5,419	5,419
L. 1 (1).—Non-voted	1,335	3,709

(iii) *Cases of unremedied or uncovered excesses.*

Name of sub-head.	Final modified appropriation.	Actual.	Unremedied uncovered excess.
	Rs.	Rs.	Rs.
I. 4 (2) (2).—Non-voted	85,830	1,04,893	19,063
I. 5 (4).—Non-voted	4,212	16,570	12,358
I. 6.—Voted	—8,69,387	—8,52,516	16,871
U.—Voted	—1,99,981	—1,57,137	42,844

(iv) *Cases of appreciable unsurrendered savings.*

Name of sub-head.	Final modified appropriation.	Actual.	Un- surrendered savings.
	Rs.	Rs.	Rs.
A. 1 (1).—Voted	7,80,765	7,53,184	27,581
A. 1 (2).—Voted	3,05,726	2,93,140	12,586
A. 3 (2).—Voted	2,75,429	2,58,044	17,385
E. 7.—Voted	6,23,776	6,11,325	12,451
K. 2.—Voted	3,42,736	3,30,795	11,941
L. 1 (2).—Voted	—3,21,455	—3,47,827	26,372
L. 2 (1).—Voted	15,76,256	15,18,624	57,632
L. 2 (2).—Voted	—16,39,557	—16,91,926	52,369
M.—Non-voted	—1,04,854	—1,25,609	20,755
Q. 1 to Q. 4.—Non-voted	15,242	..	15,242
Q. 1 to Q. 4.—Voted	34,726	..	34,726
R.	1,47,50,000	1,46,29,579	1,20,421
U.—Non-voted . . . . .	..	—23,500	23,500

2. *Sub-heads Q. 1 to Q. 4.*—These sub-heads were opened in consequence of the decision that the appropriations for each of the sub-heads "Major Works", "Minor Works" and "Repairs" should be kept separate from one another and that, as far as possible, no reappropriations to and from these sub-heads should be made. The decision necessitated the maintenance, during the year of a separate conservation account for each of the above sub-heads, in addition to the Reserve, so as to permit of surrenders made by the various authorities being conserved under the sub-heads to which they relate and utilised only for those sub-heads.

3. *Sub-head P.*—Represents the "Reserve" with the Government of India. The operations on the "Reserve" during the year were as follows :—

	Voted.	Non-voted.
	Rs.	Rs.
Original provision for "Reserve"	2,85,100	66,700
<i>Deduct</i> —Amounts allotted to Provinces and Areas from time to time (details of new works are given below)	2,85,100	55,166
<i>Deduct</i> —Amount surrendered to Government . . . . .	..	11,534
Total	2,85,100	66,700
Balance . . . . .	..	..

Details of amount allotted for new works out of the appropriation kept in the Reserve :—

Name of works.	Allotment. Rs.
<i>Central Public Works Department.</i>	
1. Extension of the galleries in the Legislative Assembly Chamber at Simla	6,400
2. Provision of separate meters for each room in the orthodox and unorthodox Chummeries, New Delhi	9,979
3. Constructing 2 more rooms for the Lady Noyce Girls School at Phagli, Simla	8,012
<i>Rajputana.</i>	
4. Acquisition of and repairs to the house in Purani-Mandi, Ajmer for use as liquor shop	5,350
<i>Persian Gulf.</i>	
5. Construction of a Political Bungalow with outhouses at Gwadur . Rawalpindi (Military Engineer Services).	14,900
6. Construction of a Roman Catholic Church at Risalpur	7,009
<i>Central Provinces.</i>	
7. Additions to the house of the Political Agent, Chhattisgarh States, Raipur	1,584
<i>Punjab.</i>	
8. Additions and alterations to Jail Building at Gilgit	1,775
<i>Bihar.</i>	
9. Electric installation in Building No. 74 Doranda, occupied by the Deputy Accountant General, Bihar	1,283
<i>Baluchistan.</i>	
10. Tahsil official quarters at Killa Saifulla	32,700
11. Hospital accommodation at Killa Saifulla	23,300
12. Dispensaries for females at Chaman	1,500
13. Certain minor works at Killa Saifulla	12,300
<i>Bengal.</i>	
14. Special repairs to Rungpo Gangtok cart and other roads in Sikkim	2,500
<i>North-West Frontier Province.</i>	
15. Construction of residential quarters for the Border Examiner at Torkham	1,500
<i>Aden.</i>	
16. Certain additions and alterations to the European General Hospital Buildings at Aden	6,700
17. Other allotments of less than Rs. 1,000 each (collectively) :	
<i>Non-voted</i>	1,675
<i>Voted</i>	5,699

N.B.—Items 5, 6 (partly), 14 and 15 represent the regrant of expenditure which lapsed in the preceding year.

4. *Pro rata Distribution.*—Civil works relating to the Central Government in the Provinces are generally carried out through the agencies of Provincial Governments or the Defence Department by the establishments employed under those Governments or by the Military Engineer Services, as the case may be. The total expenditure on account of establishment charges is distributed between the Central Government, Provincial Government and the Defence Department usually on the basis of the actual outlay of the year on the works of the respective authorities. This is known as the *pro rata* system of distribution. Any special establishment wholly employed on a work is, however, entirely charged to that work and is not included in the *pro rata* calculations. The *pro rata* share varies with the actual works expenditure and cannot be accurately estimated until the work charges for the year are definitely ascertained. It is this difficulty in estimating which is mainly responsible for most of the variations under sub-head I. The *pro rata* system does not apply to the Central Civil Works executed by the Military Engineer Services, and the Governments of Madras, Bengal, Central Provinces and Coorg, who levy departmental charges at fixed rates.

Establishment charges are recovered in respect of works the cost of which is charged to other grants or of works of local bodies and are credited to this grant, *vide* sub-head 1. 6. This recovery is effected at a rate based on the actual average cost for 5 years *per* hundred rupees of outlay on works, except for works charged to other grants and carried out by the Public Works Department as a standing arrangement, in which case the recovery is made on the *pro rata* basis outlined above. In the Central Public Works Department, however, the latter recovery has with effect from 1933-34, been made at a percentage rate fixed by Government on the basis of the normal works programme which will fully occupy the normal Public Works Department establishment.

Similar remarks apply to the charges on account of ordinary tools and plant used in the Public works department. The cost of special tools and plant, machinery, etc., required for a particular work or project is treated as a direct charge to the work or project concerned.

5. The *pro forma* account of the Central Public Works Department nursery at Jurbagh for 1936-37 has been audited and found correct. The nursery is not run as a profit earning or business concern, but it is maintained for the supply of seedlings and plants to the residential buildings in New Delhi, for which Government has undertaken responsibility under the Garden Rules.

The receipts for the year amounted to Rs. 32,890 against an expenditure of Rs. 46,926 (inclusive of indirect charges) resulting in a deficit of Rs. 8,036 against Rs. 4,479 in 1935-36. The increase in the deficit is due to the fact that the issues of plants to maintenance works were less than in the previous year, as fewer new areas had to be planted during 1936-37.

6. *Transfer of Assets*.—The Central Government buildings and land at Pusa with the exception of those relating to Botanical Sub-station, (Book value Rs. 19,80,876) which became surplus to requirements on the transfer of the Imperial Institute of Agricultural Research to Delhi were sold in December 1936 to the Bihar Government for Rs. 2,35,000.

Two 'B' type, twenty-four 'C' type and seventeen 'E' type Orthodox clerks quarters one hundred and sixty Menials' quarters single room, and eight Press Workers quarters in the old Viceregal Estates, Delhi, (book value Rs. 1,53,108) have been transferred to the Delhi University, as a free gift, under certain conditions with effect from the 26th November 1936.

7. Statements of expenditure on Important New Works are appended. No important new supplies of Tools and Plant have been reported. The statement of new works met from subventions from the Road Development Fund *vide* sub-head B. 3 has been appended to the Important Comments relating to the Road Development Fund.

N.B.—In this statement major works for which specific provision was made in the budget and which are estimated to cost over Rs. 50,000 each and all works not provided in the budget estimated to cost over Rs. 20,000 each, have been detailed individually while the figures of appropriation and expenditure have been lumped together for (1) all other Major works estimated to cost between Rs. 20,000 and Rs. 50,000 and (2) Minor Works estimated to cost Rs. 20,000 and less.

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with	
				Original appropriation more+ less—.	Modified appropriation more+ less—.
(1)	(2)	(3)	(4)	(5)	(6)
	Rs.	Rs.	Rs.	Rs.	Rs.

L.—Major works above Rs. 50,000 for which specific provision was made in the Budget.

(a) Estimated to cost above Rs. 50,000.

DELHI PROVINCE.

1. Dismantling the condemned quarters and old Moghul buildings and reconstruction of two storeyed barracks for head constables and foot constables, married quarters for Assistant sub-Inspectors, two rooms for the District Magistrate and Senior Superintendent of Police and joint room for Indian officers of Police Station, Kotwali Delhi

69,000	83,511	83,704	+14,704	+193
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Estimate Rs. 1,27,355; expenditure to 31st March 1937, Rs. 1,13,299; in progress. The excess is due to the regrant of lapsed expenditure counterbalanced by savings due to cheaper rates (Rs. 11,191).

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Outlay Compared with	
				Original appropriation more + less—	Modified appropriation more + less—
(1)	(2)	(3)	(4)	(5)	(6)
	Rs.	Rs.	Rs.	Rs.	Rs.
2. Construction of a Police Post at Paharganj	11,200	26,121	26,237	+15,037	+116
Estimate Rs. 51,200 ; expenditure to 31st March 1937, Rs. 50,895 ; completed. The excess represents regrant of lapsed expenditure required to complete the work upto estimated amount.					
3. Additions and alterations to Police buildings and constructing new quarters for residence and office accommodation for the increased Police staff in Delhi	1,50,000	29,450	29,203	—1,20,797	—247
Estimate Rs. 2,48,000 ; expenditure to 31st March 1937, Rs. 29,203 ; in progress. The saving is due to late commencement of work owing to delay in sanction to the detailed estimates and acceptance of contracts.					
CENTRAL PUBLIC WORKS DEPARTMENT.					
4. Proposed building for certain offices of the Central Government at Bombay	7,00,000	1,30,200	1,30,346	—5,69,654	+146
Estimate Rs. 12,00,000 ; expenditure to 31st March 1937, Rs. 1,30,452 ; in progress. The saving is due to delay in the preparation and sanction of the detailed and late acceptance of the contract agreement.					
VICEREGAL ESTATES.					
5. Supply of furniture in Viceregal Estates					
Normal Grant	86,000	51,986			
Inauguration Grant	25,000	46,000			
	1,11,000	97,986	95,678	—15,322	—2,308
Annual Estimate Rs. 86,000 ; expenditure to 31st March 1937, Rs. 95,678 ; completed. The normal grant is intended to cover expenditure on annual new supply and repairs of the Viceregal Furniture. The saving represents the portion required to meet expenditure on repairs transferred to sub-head E. 1. The excess under 'Inauguration grant' is due to provision for the Viceregal Estates, New Delhi, the necessity for which was felt during the course of the year.					
RAJPUTANA.					
6. Provision of electric installation in residential and non-residential buildings at Ajmer	25,000	20,000	19,880	—5,120	—120
Estimate Rs. 65,000 ; expenditure to 31st March 1937, Rs. 19,880 ; in progress. The saving is due to late commencement of work.					
BOMBAY (WESTERN INDIA STATES AGENCY).					
7. Construction of new buildings and improvements to existing buildings of Sadra as a result of the transfer of Headquarters of the Political Agent, Sabarkantha, from Palanpur to Sadra	30,500	30,200	30,193	—307	—7
Estimate Rs. 82,500 ; expenditure to 31st March 1937, Rs. 82,077 ; completed.					
8. Construction of new buildings at Shihori	65,000	..	..	—65,000	..
Savings withdrawn by the Government of India as the estimate for the Shihori project was not technically sanctioned.					
SIND.					
9. Construction of quarters for a Resident customs officer at Karachi (Drigh Road) Air Port	15,000	..	..	—15,000	..
Estimate administratively approved for Rs. 22,116. Funds for this work were provided under the head "36 Aviation", the provision made under this head was reappropriated to conservation account.					

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with	
				Original appropriation more + less—.	Modified appropriation more + less—.
(1)	(2)	(3)	(4)	(5)	(6)
	Rs.	Rs.	Rs.	Rs.	Rs.

II.—Other Major Works for which specific provision was made in the Budget.

10. All works collectively . . . 1,66,500 1,23,356 1,19,796 —46,704 —3,560

Saving mainly in Madras due to non-execution of the work "constructing two Chowki offices and quarters for 22 peons at Yenam for the customs cordon round Yenam and Mahe" for want of requisite sanction to estimates (Rs. 22,600) and also in Hyderabad due to late commencement of work owing to site not being available (Rs. 16,000).

III.—Major works for which specific provision was not made in the Budget.

Central Public Works Department.

11. Provision of extra office accommodation at Simla for Crown and External Affairs Departments . . .

10,000 10,000 +10,000 ..

Estimate Rs. 20,410; expenditure to 31st March 1937, Rs. 10,000; in progress. This work was found necessary during the course of the year to meet the requirements of the separate Crown and External Affairs Departments including cost of additional quarters for peons on the premises.

12. Purchase of a building on Nicol Road, Bombay for housing the Mercantile Marine Department including the Shipping office, Bombay, the Embarkation office and the Broadcasting office . . .

3,12,300 3,10,000 +3,10,000 —2,300

Estimate Rs. 3,12,300; expenditure to 31st March 1937, Rs. 3,10,000; in progress. Funds were provided by reappropriation in view of urgency and the necessity of securing accommodation before 31st March 1937.

13. Carrying out certain additions and alterations to the Judicial Commissioner's bungalow at Karachi . . .

35,659 37,172 +37,172 +1,513

Estimate Rs. 89,591; expenditure to 31st March 1937, Rs. 81,364; in progress.

14. Acquisition of plot No. 115 on Artillery Maidan at Karachi . . .

23,036 23,036 +23,036 ..

Estimate Rs. 23,036; expenditure to 31st March 1937, Rs. 23,036; completed.

15. Constructing temporary Civil Sub-Divisional buildings at Nawapore . . .

21,078 17,717 +17,717 —3,361

Estimate Rs. 30,000; expenditure to 31st March 1937, Rs. 23,111; completed.

16. Purchase of furniture for Government House, Puri . . .

9,000 .. —9,000

Estimate Rs. 25,400; expenditure to 31st March 1937, Rs. 18,065; completed. *Items 13—16.* No provision could be made in the budget as the special accounting procedure for adjustment against the Fund for Sind and Orissa buildings was settled during the course of the year (in April 1936).

17. Construction of a new Custom's House and collectors residence at Chittagong . . .

1,066 +1,066 +1,066

Estimate Rs. 1,12,200; expenditure to 31st March 1937, Rs. 1,066; in progress. Payment to the Government of Bengal for preparation of rough plans and estimates for which debit was received after the close of the year.

VICEREGAL ESTATES.

18. Providing additional fire fighting apparatus for Viceregal Lodge, Simla and Retreat, Mashobra . . .

25,589 16,614 +16,614 —8,975

Estimate Rs. 27,589; expenditure to 31st March 1937, Rs. 16,614; in progress.

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with	
				Original appropriation more + less—	Modified appropriation more + less—
(1)	(2)	(3)	(4)	(5)	(6)
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
19. Providing fire fighting apparatus for the Viceroy's House, New Delhi	44,513	41,302	+41,302	—3,211
Estimate Rs. 53,188; expenditure to 31st March 1937, Rs. 41,302; in progress.					
<i>Items 18 and 19.</i> No provision could be made in the Budget as the necessity for these works was not foreseen. A portion of the allotment was allowed to lapse to prevent rush of payments in March.					

RAWALPINDI (MILITARY ENGINEER SERVICES).

20. Construction of Roman Catholic Church at Risalpur ..	..	7,009	6,643	+6,643	—366
Estimate Rs. 19,516; expenditure to 31st March 1937, Rs. 23,374; completed. The excess represents regrant of surrender in March 1936 and partly to meet excesses which could not be foreseen when the demands were submitted.					
21. Constructing Scout Post at Sarwakai ..	..	18,566	18,566	+18,566	..
Estimate Rs. 5,65,945; expenditure to 31st March 1937, Rs. 6,02,828; completed. Represents expenditure required to meet the cost of a decree preferred by a contractor.					

BALUCHISTAN.

22. Constructing Tehsil officials quarters at Killa Saifulla ..	..	40,557	40,545	+40,545	—12
Estimate Rs. 44,557; expenditure to 31st March 1937, Rs. 40,545; in progress.					
23. Hospital accommodation at Killa Saifulla ..	..	23,000	22,992	+22,992	—8
Estimate Rs. 26,800; expenditure to 31st March 1937, Rs. 22,992; in progress.					
<i>Items 22 and 23.</i> The excess represents expenditure on the original project of "Reconstruction of Killa-Saifulla buildings" sanctioned in 1932. Provision was made in the Reserve (P) pending the settlement of certain details <i>vide</i> items 10 and 11 of note 3.					
24. Electrification of Civil Buildings at Fort Sandeman ..	..	27,000	26,304	+26,304	—696
Estimate Rs. 36,601; expenditure to 31st March, Rs. 26,304; in progress. A provision of Rs. 19,000 was provided in the Budget Estimates in the first instance under minor works buildings, but subsequently the funds were transferred to major works as the cost of the work exceeded Rs. 20,000.					

IV.—Minor Works :

25. Collectively	Non-voted ..	94,600	1,08,615	1,07,600	+13,000	—1,015
The excess is mainly in Persian Gulf due to regrant of lapsed expenditure and provision from Reserve, sub-head 'P' to complete the Political Bungalow at Gwadar.						
	Voted ..	5,67,900	7,28,293	6,92,439	+1,24,539	—35,854
The excess is mainly in the Central Public Works Department due to larger expenditure on unforeseen urgent works and works relating to new buildings in Sind and Orissa.						

STOCK ACCOUNTS FOR 1936-37.

8 (a) The stock transactions of the various Public Works Divisions of the Central Public Works Department for the year 1936-37 as collected from the accounts received from the Executive Engineers concerned, are shown below. These figures do not include transactions or balances relating to tools and plant, road metal or materials charged direct to works :—

Opening balance.	Receipts.	Issues.	Closing balance.
(1)	(2)	(3)	(4)
Rs.	Rs.	Rs.	Rs.
68,914	1,42,626	1,85,507	26,033

The stock held falls under the category of building and other materials, and does not cover manufacture operations or expenditure on land and kilns, etc.

There was a loss of Rs. 4,800 during the year due to the revaluation of stock.

Audit Officer's Report.

The closing balance shows a satisfactory reduction as compared with the previous year. The officers in immediate charge of the stores have certified that the closing balances represent the value of stock materials, the detailed quantity accounts of which have been maintained in accordance with the rules. They have also certified that the stock was duly verified throughout their divisions in the course of the year.

8. (b) The arrangements for supervision, verification and accounting were reported to have been adequate in respect of the store accounts relating to the Public Works Divisions in Assam, Bengal (Sikkim) and Punjab (Gilgit Agency).

A loss of Rs. 150 in Assam and a profit of Rs. 845 in Bengal were reported.

IMPORTANT COMMENTS.

Review of grant and its administration.—This is the second year in which the new rules for budgeting for Civil Works issued by the Government in March 1934 were in force.

2. With a view to improving the accuracy of budgeting for works expenditure consistently with effective Parliamentary control, it has been decided on the recommendation of the Public Accounts Committee, 1937 that, with effect from 1938-39, a supplementary list of works in contemplation should be appended to the Civil Works Demand. If in the course of the year it is found that money cannot be usefully applied to the purpose for which it was allocated, funds instead of being surrendered will be diverted to finance some other approved work on the supplementary list.

3. The following table shows the original provision, the final appropriation and the actual expenditure on the Grant as a whole :—

In thousands of rupees.

	Original provision.	Final Appropriation (after surrender).	Actual expenditure.	Saving or excess compared with final Appropriation
	(1)	(2)	(3)	(4)
Non-voted	16,19	14,98	14,53	—45
Voted	2,39,95	2,38,55	2,34,95	—3,60

There was a saving of 3·02 per cent. on the total non-voted final appropriation against an excess of ·04 per cent. in the previous year. In the case of the voted grant, there was a saving of 2·09 per cent. on the original grant and 1·5 per cent. on the final modified appropriation compared with a saving of ·18 and 2·8 per cent. respectively in the preceding year. It is satisfactory to note that the variation under sub-head 'R' which was the principal disturbing factor in previous years, was comparatively small.

4. Considerable variations have, however, again occurred under individual sub-heads, mainly under A.1 (1) and (2), A.2 (1) and (2), A.3 (2), B.3 (1) and (2) G.1 (6), J(2) and (4), K.2, L.1 (2), L.2 (1), L.2 (2), T, and U. These were chiefly due to reappropriations from sub-heads "D" and "P" mainly for urgent and unforeseen minor works and for regrant of lapses during the previous year; transfers between sub-heads A.1 (1), A.1(2) and 'U' were on account of expenditure on Sind and Orissa buildings met from the Fund and between sub-heads B. 3, L.1 and 'K' and sub-head 'T' on account of Road Development Fund Works. So far as this grant is concerned these transfers of appropriations will not occur in future owing to the transfer of the Fund for Sind and Orissa buildings to the Provincial Governments concerned on 1st April 1937 and to the opening of a New Demand from 1938-39 for the Road Development Fund. The variations under sub-heads L.1 (1), L.1 (2), L.2(1) and L.2(2) are due largely to the difficulty of correctly estimating in advance the requirements for stores in the course of the year.

5. *Conservation Accounts sub-heads Q.1 to Q.4.*—See Note 2 above. A detailed analysis of these accounts indicates that out of the sums originally provided under 'Major Works' 2,74 was ultimately utilised on purposes other than 'Major Works', (i.e., on Minor works 9, Establishment 2,33 and Repairs 32).

6. The following table shows, by classes of works, the amount (voted and non-voted taken together) provided in the budget, the modified appropriation and actual expenditure on works of all kinds :—

Classes of works.	Original provision.	Modified Appropriation.	Expenditure.	Outlay compared with	
				Original provision more + less —.	Modified Appropriation more + less —.
(1)	(2)	(3)	(4)	(5)	(6)
	(Thousands of rupees.)				
New Major Works .	11,02	7,82	7,68	—3,34	—14
Major Works in progress	1,30	2,58	2,43	+1,13	—15
Furniture in Viceregal Estates	1,11	98	96	—15	—2
Minor Works	6,63	8,37	8,00	+1,37	—37
Road Development Fund Works . . . .	..	2,66	2,60	+2,60	—6
Repairs	64,05	64,04	63,70	—35	—34
Total	84,11	86,45	85,37	+1,26	—1,08

7. A detailed statement of expenditure on important new works has been given in Note 7. The following remarks are offered in respect of the more important variations in the above classes of works.

(i) *New Major Works.*—Excluding the works relating to Sind and Orissa, the expenditure on which was charged to the Fund for Sind and Orissa buildings (item No. 14 of the Statement of Important New Works), the total expenditure on New Major Works was 7.45 of which 2.76 was on works provided for in the budget and 4.69 on new works not contemplated at the time of framing the budget. The works falling under the latter category were—

New Works.	Amount provided by reappropriation from within the grant.
Provision of extra office accommodation at Simla for Crown and External Affairs Departments	10
Purchase of a building on Nicol Road, Bombay, for housing certain offices of the Central Government	3,12
Providing additional fire fighting apparatus for the Viceregal Lodge, Simla and Mashobra and the Viceroy's House, New Delhi	70
Constructing Tehsil Officials' quarters and hospital accommodation at Killa Saifulla and the Electrification of Civil buildings at Fort Sandeman in Baluchistan	91

Among the budgeted works, important savings occurred mainly on items 3, 4, 8 and 10 of the Statement of Important New Works, due to the late commencement, delay in the preparation of and sanction to estimates, delay in the acceptance of contracts or to sites not being available. The savings in the case of non-budgeted works were not appreciable.

(ii) *Major Works in progress.*—The excess on the original appropriation under this class was mainly due to the regrant of lapses during the previous year.

(iii) *Minor Works.*—The difference of 1,74 net between the original appropriations and the modified appropriations was due mainly to the provision of funds for urgent and unforeseen works. A sum of 79 was reappropriated from the "Reserve for unforeseen works and repairs" for new works, *vide* details below Note 3 under the Appropriation Account. The saving on the modified appropriation was due mainly to non-receipt of materials in time or to the slow progress of certain works.

(iv) *Road Development Fund Works.*—The modified provision under this class of works represents mainly allotments for new works sanctioned and commenced during the course of the year. (See statement of Road Development Fund Works referred to in paragraph 9, below.)

8. *Review of expenditure on establishment and tools and plant charges of the Public Works Department.*—(i) At the beginning of the year, the Central Public Works Department consisted of 4 Circles and 18 Divisions. 2 Divisions, viz., the Central Public Works Divisions at Cuttack and Rangoon were abolished on 28th February 1937 and 31st March 1937 respectively, consequent on the decision to transfer the balance of the Fund for Orissa buildings to the Provincial Government and the separation of Burma.

(ii) The following table compares the works outlay and the gross establishment and Tools and Plant charges of the Central Public Works Department, with the number of circles and divisions for 3 years with the normal percentage rate fixed by the Central Government (see Note 4), and the rate arrived at on the basis of actual annual expenditure.

	1934-35.	1935-36.	1936-37.
	(All figures except percentages are in thousands of rupees.)		
1. Works outlay under all heads including non-Government works	1,21,10	1,16,63	1,04,85
2. Establishment charges	13,65	16,92	18,58
3. Tools and Plant charges	1,46	1,83	2,15
4. Number of Circles	3	4*	4
5. Number of Divisions	12	18†	18
6. Normal percentage rates—			
(i) Establishment	14.5	14.5	14.5
(ii) Tools and Plant	1.5	1.5	1.5
7. Rates arrived at with reference to actual expenditure—			
(i) Establishment	11.3	14.5	17.7
(ii) Tools and Plant	1.2	1.6	2.0

*The Aviation Circle was opened on 14th February 1935.

†Five Aviation Divisions were opened between March and June 1935 and a special construction Division at Cuttack was opened in January 1936.

(iii) The continuous rise in the percentage rates of Establishment and Tools and Plant charges (item 7 above) is due to the smaller outlay on works and larger expenditure on establishment and tools and plant. As in the previous year the actual outlay on Government Major Works carried out by the Central Public Works Department during 1936-37 fell considerably short of the budgeted grant as shown below :—

Demand.	Budget provision (including supplementary demand.)	Actual Expenditure.	Savings.	Excess.
(1)	(2)	(3)	(4)	(5)
(Figures in thousands of rupees.)				
59.—Agriculture	1,54	..	1,54	..
61.—Civil Veterinary Services	25	8	17	..
63-B.—Civil Aviation	42,31\$	19,33\$	22,98	..
73.—Civil Works	9,55	8,69	86	..
92-A.—Capital Outlay on Agriculture	6,67	6,43	24	..
97.—Delhi Capital Outlay	20,26	14,68	5,58	..
Total	80,58	49,21	31,37	..
Net Saving.		31,37 or 38.9 per cent.		

\$Includes figures of equipment and land acquisition charges incurred by the Civil Aviation Department.

In this connection, it may be recalled that the Public Accounts Committee in paragraph 6 of their Report on the account of 1935-36 desired that investigations should be made, whether the staff employed in the Central Public Works Department being presumably based on a larger programme of Capital Works than is actually carried out, is not unnecessarily large. This suggestion is at present under the consideration of the Government of India.

(iv) In so far as this grant is concerned, the figures of works outlay and establishment charges compare as below :—

	1934-35.	1935-36.	1936-37.
	(In thousands of rupees.)		
(1) Outlay on works (sub-heads 'A' to 'G')	71,76	76,13	85,38
(2) Gross establishment charges including the Consulting Engineer (Roads) (sub-heads I. 1 to I. 4)	19,10	22,85	25,17
(3) Establishment charges paid to other Governments, Departments, etc. (sub-head I. 5)	5,19	5,10	4,68
(4) Total (2 + 3)	24,29	27,95	29,85
(5) Amount recovered from other Governments, Departments, etc. (sub-head I. 6)	11,89	11,04	8,91*
(6) Net Establishment charges	12,40	16,91	20,94
(7) Percentage of (6) to (1)	17.3	22.2	24.5

*Includes expenditure charged to the Fund for Orissa buildings direct.

The gross increase under the head " Establishment " as compared with the figures for 1935-36 is due mainly to the expansion of the Aviation Circle and the Aviation and Cuttack Divisions and the creation of a Public Works Division in the Gilgit Agency.

The decrease in the amount recovered from other Governments Departments, etc., is due to the considerable fall in works outlay under Grant No. 97.—Initial expenditure on the New Capital from Rs. 62 lakhs in 1934-35 to Rs. 14.68 lakhs in 1936-37 and on Agricultural and Aviation Works.

The question of the revision of the rate of departmental charges levied by the Central Public Works Department is under consideration of the Government.

9. *Receipts and disbursements relating to Road Development Fund.*—The following tables exhibit the transactions of this Fund. The transactions relating to the Fund included in the above appropriation account under the various sub-heads are brought together in a consolidated statement, *vide* table IV below.

I. Road Development Fund.

(Main Fund.)

	To end of 1935-36.	During 1936-37.	Total.
<i>Receipts.</i>			
1	2	3	4
	Rs.	Rs.	Rs.
Appropriations to the Fund	7,60,26,749	(x) 1,46,29,579	9,06,56,328
Direct Receipts	49,41,686	(y) 138	49,41,824
Total	8,09,68,435	1,46,29,717	9,55,98,152

(1)	To end of 1935-36.	During 1936-37.	Total.
	(2) Rs.	(3) Rs.	(4) Rs.
<i>Disbursements.</i>			
(a) Payments to several areas concerned with reference to the consumption of taxed motor spirit in each area—(z)			
(i) To Provinces.	5,09,24,753	1,01,04,526	6,10,29,279
(ii) To Centrally Administered Areas	18,70,461	3,39,706	22,10,167
(iii) To Indian States.	63,85,663	6,86,524	70,72,187
(b) Expenditure met from the Reserve of 15 per cent retained by the Governor General-in-Council before the distribution contemplated in (a) above is made.—			
(i) In Provinces.	32,02,328	30,89,216	62,91,544
(ii) In Centrally Administered Areas	13,19,599	1,12,806	14,32,405
(iii) In Indian States	12,41,592	5,95,717	18,37,309
(iv) For Consulting Engineer to the Government of India (Roads) and his staff.	3,85,489	1,50,325	5,35,814
(v) Expenditure in connection with Indian Roads Congress	35,024	12,114	47,138
Total	6,53,64,909	1,50,90,934	8,04,55,843
Balance	1,56,03,526	—4,61,217	(w) 1,51,42,309

N.B.—(x) The amount represents the extra duty of Customs and Excise received in 1936-37 on taxed motor spirit other than that used for the purpose of Civil Aviation and credited to the Fund as a block grant.

(y) Recoveries from Delegates, Indian Roads Congress.

(z) The share of Governors' Provinces will, in future, be retained by the Governor General-in-Council until required for actual expenditure.

(w) The balance is the sum available for disposal during 1937-38.

II.—Subvention from Central Road Development Account.

Names of provinces. 1	Balance on 1st April 1936. 2	Ordinary Allotment. 3	Special grants from Reserve. 4	Total. 5	Expenditure during 1936-37. Against ordinary allotment. 6	Against special grants from Reserve. 7	Balance on 31st March 1937. 8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Madras	33,84,109	16,70,230	56,601	51,10,940	7,25,422	56,601	43,28,917
Bombay	41,61,563	19,36,314	...	60,97,877	19,08,498	...	41,29,379
Bengal	38,60,901	15,70,230	1,95,318	56,26,449	10,93,499	1,95,318	43,32,632
United Provinces	10,63,100	7,19,490	2,30,827	20,13,417	16,26,727	2,30,827	1,55,863
Punjab	16,92,688	10,05,150	1,31,260	28,29,098	8,48,962	1,31,260	18,48,876
Burma	30,58,156	13,21,330	1,27,255	45,06,741	11,37,386	81,255	32,38,100
Federated Shan States.	1,16,447	1,67,575	...	2,84,022	1,59,099	...	1,24,923
Bihar	9,24,611	3,43,014	3,26,005	15,93,630	55,023	3,26,005	12,12,602
Central Provinces	6,18,231	3,06,695	2,21,650	12,36,576	5,70,543	2,21,650	4,44,383
N.-W. F. Province.	1,76,285	2,15,145	1,02,078	4,93,508	2,43,982	1,02,078	1,47,448
Assam	76,652	2,96,325	15,79,563	19,52,540	71,818	15,79,563	3,01,159
Orissa	79,186	41,446	12,834	1,33,466	...	12,834	1,20,632
Sind	8,15,763	4,08,771	85,480	13,10,014	68,564	85,480	11,55,970
Coorg	14,119	10,875	20,345	45,339	1,047	20,345	23,947
Total — as per Provinces.	2,00,41,811	1,01,02,590	30,89,216	3,32,33,617	85,75,570	30,43,216	2,16,14,831
Centrally Administered Areas.	6,28,855	(a)	(b)	10,83,303	3,41,066	1,12,806	6,28,531
		3,41,642	1,12,806				
Total	2,06,70,666	1,04,44,232	32,02,022	3,43,16,920	89,17,536	31,56,022	2,22,43,362

(a) Corresponding figures under column 3 against (a) (i) and (ii) of statement I

Rs.

1,01,04,526

3,39,706

The difference of 1936 is due to re-allocation of shares between the Provincial Government, N.-W. F. Province and Tribal Area.

(b) Corresponding figures under column 3 against (b) (i) and (b) (ii) of state-

III.—Details of transactions relating to Centrally Administered Areas as shown in table II above.

1	Receipts during 1936-37.				Expenditure during 1936-37.		8
	Balance on 1st April 1936.	Ordinary Allotment.	Special grants from Reserve.	Total.	Against ordinary allotment.	Against special grant.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Mysore Assigned Tract	68,884	...	...	68,884	8,984	...	59,900
N.-W. F. P. (Tribal Area)	12,694	10,580	...	23,274	21,358	...	1,916
Baluchistan	95,172	35,127	27,324	1,57,623	72,565	27,324	57,734
Ajmer-Merwara (including Rajputana).	44,108	36,335	12,360	92,803	27,855	12,360	52,388
Hyderabad	1,08,937	53,750	...	1,62,687	64,801	...	97,886
Central India	27,553	16,475	67,982	1,12,010	15,551	67,982	23,477
Delhi	2,71,507	1,89,375	—15	4,60,867	1,30,852	—15	3,30,030
Road Survey in Eastern States and Orissa. . . . .	...	...	3,917	3,917	...	3,917	...
Cuttack Division . . . . .	...	...	1,238	1,238	...	1,238	...
Total	6,28,855	3,41,642	1,12,806	10,83,303	3,41,066	1,12,806	6,28,531

IV.—Analysis of transactions relating to Road Development Fund which appear under the various sub-heads in the above appropriation account.

Particulars.	Sub-head.	Amount. Rs.
Charges on Road Development met from subvention from the Road Development Fund, vide details in table V below	B 3	2,59,739
Grants-in-Aid, contributions, etc.	K	64,801
Total		3,24,540
Amount met from subventions from the Road Development Fund.	T	3,24,540 (a)
(a) Included in the total of columns 6 and 7 in Table III.		
Expenditure on the Road Engineer with the Government of India and his establishment	I. 1	1,46,676
Charges on other establishments (including establishment charges incurred in England)	I. 4 (2) (1)	15,676
Total		1,62,352
Amount recovered from Road Development Fund	S	1,62,439 (c)
Difference		87(b)

(b) Represents gain in exchange.

(c) Items (iv) and (v) of Table I.

V. The following statement shows the actual expenditure incurred on works of road development during 1936-37 and accounted for under sub-head "B-3—Charges on Road Development met from subventions from the Road Development Fund" and the total commitments at the close of the year with respect to uncompleted works.

Serial No. and Name of work.	Final ap- propriation for 1936-37.	Expendi- ture during 1936-37.	Expendi- ture to end of 1936-37.	Estimat- ed cost.	Total commit- ments at the close of 1936-37.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
I.—Major works above Rs. 50,000 for which specific provision was made in the Budget.					
Nil.					
II.—Other major works for which specific provision was made in the Budget.					
Nil.					
III.—Major works for which specific provision was not made in the Budget.					
<i>Ajmer-Merwara.</i>					
1. Constructing of a reinforced concrete bridge over the Benas river on Nasirabad Deoli Road	7,000	6,913	4,33,958	4,37,000	Completed.
2. Improvements of the portion of the Ajmer-Indore Road lying in Mewar Territory 1st to 6th miles on Deoli-Bundi Road	12,500	12,360	29,954	34,800	Completed.
<i>Central India.</i>					
3. Constructing a high level bridge over the Gohi river in mile 92 of Agra-Bombay Road, I Section .	49,997	50,208	86,485	86,274	Completed.
<i>Delhi Province.</i>					
4. Treatment of road surface with 2½" thick compacted premix on miles 10 to 16 Delhi-Rohtak road .	1,10,778	1,10,911	1,10,911	1,11,226	Completed.
5. Experiments in old Rohtak Road with different material in miles 2—3 . . . . .	..	3	29,369	30,000	Completed.
IV—Minor works.					
6. Collectively—					
Non-voted	3,944	3,917	43,564	50,000	..
Voted	79,536	75,433	98,516	1,29,819	13,042
Total	2,63,755	2,59,739	8,32,757	8,79,119	13,042

GRANT No. 74.—SUPERANNUATION ALLOWANCES AND PENSIONS.

Major Head and Sub-head.		Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1		2	3	4
		Rs.	Rs.	Rs.
MAJOR HEADS "45.—SUPERANNUATION ALLOWANCES AND PENSIONS" AND "45-A.—COMMUTA- TION OF PENSIONS FINANCED FROM ORDINARY REVENUE".				
Payments in India—				
A.—Superannuation and Retired Allowances				
Non-voted	O. 5,57,200 } M. —37,480 }	5,19,720	5,05,989	—13,731
Col. 4.—Mainly (i) in Bombay (Rs. 5,182), the effect of the transfer of expenditure to the Postal Department could not be exactly estimated and (ii) in Punjab (Rs. 7,808) due to unexpected fall of expenditure during the closing months of the year.				
Voted	O. 58,08,400 } R. —3,22,600 }	54,85,800	53,20,963	—1,64,837
Col. 1.—Based generally on trend of actuals. Col. 4.—Bonus and refundable premia in respect of non-pensionable staff of Currency Department transferred to the Reserve Bank, was adjusted under this head in the first instance. This was transferred to the correct sub-head C—voted on receipt of the necessary information in November 1937 when it was too late to surrender the saving.				
B.—Compassionate Allowances				
Non-voted	O. 4,200 } M. 2,700 }	4,900	4,976	+76
Voted	O. 1,74,100 } R. 49,600 }	2,23,700	2,30,003	+6,303
Col. 1.—Provision for Quetta Earthquake sufferers. Col. 4.—Mainly in Punjab (Rs. 16,567), due to unexpected heavy expenditure on extraordinary pensions to the families of Government servants who fell victim to the Quetta Earth-quake partly counterbalanced by savings mainly in India, Baluchistan, Bombay and Sind. A fluctuating item.				
C.—Gratuities				
Non-voted	O. 39,200 } M. 4,800 }	44,060	43,435	—565
Voted	O. 2,45,200 } S. 3,66,000 } R. 55,900 }	6,67,100	5,94,588	—72,512
Cols. 1 and 4.—Provision for bonus and refundable premia of the non-pensionable staff of the Currency Department transferred to the Reserve Bank not fully utilised.				
D.—Indian Civil Service Family Pensions				
	M. 39,000	39,000	39,062	+62
Col. 1.—Based on actuals.				
E.—Pensions paid in respect of the Bengal, Bombay (Provident Branch) and Madras Civil Funds				
	O. 19,500 } M. 5,750 }	25,250	21,757	—3,493
Col. 1.—Provision for new pensions. Col. 4.—Non-drawal of some pensions.				
F.—Pensions and Allowances paid in respect of other Provident Funds				
Non-voted	O. 40,200 } M. —535 }	39,665	38,817	—848
Voted	O. 1,22,500 } R. 7,000 }	1,29,500	1,30,195	+695

Major Head and Sub-head.		Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1		2	3	4
		Rs.	Rs.	Rs.
G.—Pensions, etc., under War Risk Compensation Scheme				
	O. 33,600 } R. —1,144 }	32,456	31,165	—1,291
H.—Equated Payments of Commuted value of Pensions charged to Capital :				
H. 1.—Capital				
Non-voted	O. 1,71,000 } M. —500 }	1,70,500	1,70,511	+11
Voted	O. 21,46,000 } R. —3,700 }	21,42,300	21,42,271	—29
H. 2.—Interest				
	O. 15,72,000 } M. —3,600 }	15,68,400	15,68,391	—9
I.—Commuted value of Pensions financed from Ordinary Revenue				
Non-voted	O. —25,000 } M. —1,79,000 }	—2,04,000	—2,29,611	—25,611
See Sub-head E.—Non-voted in Grant No. 96.				
Voted	O. —75,000 } S. 7,06,000 } R. 3,60,653 }	9,91,653	7,36,822	—2,54,831
See sub-head E.—Voted, in Grant No. 96.				
J.—Miscellaneous Pensionary charges				
	O. 20,900 } R. 256 }	21,156	19,538	—1,618
Col. 4.—Mainly in Madras, Bombay and India due to non-drawal of pensions.				
K.—Concession Grants in respect of past Contributions to Annuities				
	M. 1,664	1,664	1,664	..
Col. 1.—Payment on account of refund of annuity contributions.				
Payments in England—				
L.—Superannuation and Retired Allowances :				
L. 1.—India Office and High Commissioner's Establishments				
Non-voted	O. 8,14,000 } M. 19,000 }	8,33,000	8,42,973	+9,973
Secretary of State's Accounts.—Col. 4.—Unexpected payment of gratuities on death or retirement.				
Voted	O. 48,000 } R. 14,000 }	62,000	51,293	—10,707
High Commissioner's Accounts.—Col. 1.—Inadequate provision. Col. 4.—Non-drawal of gratuities and non-utilisation of contingent provision.				
L. 2.—High Court Judges		82,000	80,760	—1,240
L. 3.—Indian Civil Service				
	O. 36,40,000 } M. —2,40,000 }	34,00,000	33,73,427	—26,573
High Commissioner's Accounts.—Cols. 1 & 4.—Full extent of decrease in 1935-36 not evident when this year's Budget was framed ; and abnormal decrease during this year.				

Major Head and Sub-head.		Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1		2	3	4
		Rs.	Rs.	Rs.
Payments in England— <i>contd.</i>				
L.—Superannuation and Retired Allowances— <i>concl'd.</i>				
L. 4.—Other Civil Services in India				
Non-voted	O. 47,20,000 } M. —60,000 }	46,60,000	46,22,067	—37,933
<i>High Commissioner's Accounts.—Cols. 1 & 4.—Rate of annual decrease in expenditure varies and was much higher than usual this year.</i>				
Voted	O. 20,54,000 } R. —1,50,000 }	19,04,000	18,76,667	—27,333
<i>High Commissioner's Accounts.—Cols. 1 & 4.—Abnormal decrease since 1934-35; and effect of transfer of pensions of the Posts and Telegraphs Department not fully gauged.</i>				
M.—Compassionate Allowances				
Non-voted	O. 1,00,000 } M. —4,000 }	96,000	94,547	—1,453
Voted	O. 20,000 } R. 2,000 }	22,000	21,214	—786
N.—Indian Civil Service Family Pensions				
	O. 2,00,000 } M. 14,000 }	2,14,000	2,04,547	—9,453
<i>High Commissioner's Accounts.—Col 1.—Based on the progress of actuals during the earlier part of the year. Col. 4.—Decline in expenditure in the latter part of the year.</i>				
O.—Pensions paid in respect of the Bengal, Bombay (Provident Branch), and Madras Civil Funds				
	O. 24,00,000 } M. —1,00,000 }	23,00,000	22,87,586	—12,414
<i>High Commissioner's Accounts.—Cols. 1 & 4.—Decline in expenditure exceeded expectations.</i>				
P.—Pensions and Allowances paid in respect of other Provident Funds				
	O. 27,48,000 } M. 50,000 }	27,98,000	27,99,880	+1,880
<i>Secretary of State's Accounts.—Cols. 1 & 4.—Rate of decrease of the annual amount of these pensions proved slower than expected.</i>				
Q.—Miscellaneous Pensionary Payments				
Non-voted	O. 11,60,000 } M. 90,000 }	12,50,000	12,61,132	+11,132
<i>Col. 1.—Mainly in Secretary of State's account (Rs. 1,00,000) due to new pensions counterbalanced by saving (Rs. 10,000) in High Commissioner's accounts due to much less expenditure than in any previous year. Col. 4.—Mainly in the Secretary of State's Accounts (Rs. 25,932) due to the death of a pensioner partly counterbalanced by savings in the High Commissioner's Accounts (Rs. 14,800) See Col. 1 above.</i>				
Voted		21,000	18,293	—2,707
<i>Col. 4.—Death of a pensioner.</i>				
R.—Pensions of widows and families of officers of the Bengal Pilot service				
	O. 43,000 } M. —4,000 }	39,000	38,613	—387
<i>High Commissioner's Accounts.—Col. 1.—Allowance in the Budget for decrease in expenditure was inadequate.</i>				

Major Head and Sub-head.			Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1			2	3	4
			Rs.	Rs.	Rs.
S.—Loss or Gain by Exchange					
Non-voted	M.	—81,139	—81,139	—85,387	—4,248
Depends on English expenditure—sub-heads L to R.					
Voted	R.	—10,409	—10,409	—10,706	—297
See Non-voted					
T.—Deduct—Pensionary Charges transferred to Accounts of Commercial Department :					
T. 2.—Railway Department					
	O.	—70,900	—71,956	—56,646	+15,310
	R.	—1,056			
Col. 4.—Mainly in United Provinces (Rs. 6,543) and Punjab (Rs. 7,875) due to decrease in the number of Railway pensioners and non-drawal of pensions in some cases.					
T. 3.—Irrigation					
Non-voted	O.	—3,000	—2,600	—2,994	—394
	M.	400			
Voted	O.	—4,300	—4,500	—4,600	—100
	R.	—200			
T. 4.—Northern India Salt Revenue Department					
Non-voted			—3,300	—3,333	—33
Voted	O.	—44,300	—44,600	—45,386	—786
	R.	—300			
T. 5.—Lighthouses and Lightships					
			—15,200	—14,839	+361
Surrenders or withdrawals within Grant					
Gross	R.	—1,556	—1,556	..	+1,556
Deductions	R.	1,556	1,556	..	—1,556
Totals	Non-voted	Gross	1,77,99,960	1,76,85,136	—1,14,824
		Deductions	—5,900	—6,327	—427
		Net	1,77,94,060	1,76,78,809	—1,15,251
	Voted	Gross	1,16,90,700	1,11,62,306	—5,28,394
		Deductions	—1,34,700	—1,21,471	+13,229
		Net	1,15,56,000	1,10,40,835	—5,15,165

NOTE.

Sub-heads A and L. 4 are mainly responsible for the voted saving under this grant.

GRANT No. 75.—STATIONERY AND PRINTING.

See also Commercial appendix.

Major Head and Sub-head.			Final Appropriation.	Actual Expenditure.	Excess + Saving—.
1			2	3	4
			Rs.	Rs.	Rs.
MAJOR HEAD "46.—STATIONERY AND PRINTING".					
A.—Office of the Controller of Printing and Stationery, India:					
A. 1.—Pay of officers					
	Non-voted		15,000	15,000	—
	Voted	O. 32,800	34,090	34,048	—42
		R. 1,290 }			
A. 2.—Pay of Establishments					
		O. 73,900	68,725	68,418	—307
		R. —5,175 }			
A. 3.—Allowances, Honoraria, etc.					
		O. 8,400	9,555	8,300	—1,255
		R. 1,155 }			
Col. 4.—Travelling allowance of an officer drawn in the following year.					
A. 4.—Contingencies.					
		O. 8,700	9,690	9,999	+309
		R. 990 }			
B.—Central Stationery Office, Calcutta:					
B. 1.—Pay of officers					
		O. 28,200	27,278	27,278	—
		R. —922 }			
B. 2.—Pay of Establishments					
		O. 2,83,200	2,80,193	2,80,170	—23
		R. —3,007 }			
B. 3.—Allowances, Honoraria, etc.					
		O. 700	450	440	—10
		R. —250 }			
B. 4.—Customs duty on stores					
		O. 32,000	40,500	40,325	—175
		R. 8,500 }			
Col. 1.—Customs duty on stores supplied to the Surveyor-General in India, under the new procedure under which that department now obtains its supply through the Stationery and Printing Department instead of direct from the India Stores Department, London.					
B. 5.—Other supplies and services					
		O. 60,500	54,100	54,090	—10
		R. —6,400 }			
B. 6.—Contingencies					
		O. 22,400	22,800	22,801	+1
		R. 400 }			

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
C.—Stationery Stores :			
C. 1.—Purchases in India :			
C. 1 (1).—Paper			
O. 29,00,000 }	36,03,843	36,03,517	—326
S. 2,12,000 }			
R. 4,91,843 }			
<i>Col. 1.—More supplies to Provincial Governments and unforeseen demands from paying and non-paying bodies.</i>			
C. 1 (2).—Typewriters, office machinery and accessories			
O. 2,65,000 }	2,85,000	2,84,998	—2
R. 20,000 }			
<i>Col. 1.—Unforeseen demands for typewriters and accessories and replacement of other machines.</i>			
C. 1 (3).—Other stores			
O. 7,15,000 }	8,00,000	7,99,817	—183
R. 85,000 }			
<i>Col. 1.—Due to unforeseen demands from paying and non-paying bodies.</i>			
C. 2.—English Charges :			
C. 2 (1).—Paper			
O. 7,000 }	..	..	..
R. —7,000 }			
<i>Col. 1.—Paper purchased in India instead of from England as a result of simultaneous call for tenders in India and England.</i>			
C. 2 (2).—Other stores			
O. 1,54,000 }	1,96,000	1,93,282	—2,718
R. 42,000 }			
<i>Col. 1.—Unforeseen demands for articles not available in India and supplies of drawing materials to the Survey of India Department. See sub-head B. 4.</i>			
C. 3.—Deduct—English Charges			
O. —1,61,000 }	—1,96,000	—1,93,282	+2,718
R. —35,000 }			
<i>Col. 1.—See sub-heads C-2(1) and C-2(2).</i>			
D.—Central Forms Stores :			
D. 1.—Pay of officers			
O. 12,000 }	11,186	11,256	+70
R. —814 }			
D. 2.—Pay of Establishments			
O. 1,32,000 }	1,33,000	1,32,959	—41
R. 1,000 }			
D. 3.—Payments for printing forms by contract			
O. 1,20,000 }	1,48,200	1,48,167	—33
R. 28,200 }			
<i>Col. 1.—Increased demand for forms.</i>			
D. 4.—Postage and Telegram charges			
O. 18,000 }	22,000	21,994	—6
R. 4,000 }			
<i>Col. 1.—More postal packages.</i>			
D. 5.—Other supplies and services			
O. 300 }	510	498	—12
R. 210 }			
D. 6.—Allowances and contingencies			
O. 15,400 }	19,400	19,419	+19
R. 4,000 }			
<i>Col. 1.—(i) Transfer travelling allowances to staff (Rs. 1,404), (ii) cost of additional hessian cloth, gunny bags etc. (Rs. 1,694).</i>			

Major Head and Sub-head.		Final Appropriation.	Actual Expenditure	Excess + Saving —.
1		2	3	4
		Rs.	Rs.	Rs.
E.—Central Publication Branch :				
E. 1.—Pay of officers				
	O. 11,800 }	12,471	12,471	..
	R. 671 }			
E. 2.—Pay of Establishments				
	O. 1,10,700 }	1,05,100	1,05,019	—81
	R. —5,600 }			
E. 3.—Allowances, Honoraria, etc.				
	O. 500 }	1,290	1,287	—3
	R. 790 }			
E. 4.—Postage and Packing charges				
	O. 80,000 }	95,000	95,057	+57
	R. 15,000 }			
<i>Col. 1.—Mainly heavy distribution specially of military publications.</i>				
E. 5.—Supplies and Services				
		10,000	9,988	—12
E. 6.—Contingencies				
	O. 42,500 }	41,000	41,283	+283
	R. —1,500 }			
F.—Central Forms Press, Calcutta :				
F. 1.—Pay of Establishments :				
F. 1 (1).—Operatives				
	O. 29,000 }	26,450	26,445	—5
	R. —2,550 }			
F. 1 (2).—Branch Supervision				
	O. 3,500 }	3,556	3,557	+1
	R. 56 }			
F. 1 (3).—Auxiliary				
	O. 5,900 }	5,773	5,773	..
	R. —127 }			
F. 1 (4).—Readers				
	O. 2,500 }	2,742	2,742	..
	R. 242 }			
F. 1 (5).—Standing Forms				
	O. 600 }	784	784	..
	R. 184 }			
F. 1 (6).—Other Establishments				
	O. 12,900 }	11,832	11,832	..
	R. —1,068 }			
F. 2.—Allowances				
	O. 200 }	..	..	..
	R. —200 }			
F. 3.—Contingencies				
	O. 1,500 }	1,400	1,407	+7
	R. —100 }			
F. 4.—Supplies and services				
	O. 4,000 }	3,265	3,231	—34
	R. —735 }			
F. 5.—Stores				
	O. 1,000 }	1,020	1,025	+5
	R. 20 }			

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
F.—Central Forms Press, Calcutta— <i>conold.</i>			
F. 6.—Provision for Depreciation for payments into Depreciation Fund			
O. 11,000 }	10,396	10,396	—
R. —604 }			
F. 7.—Renewals and Replacements from Depreciation Fund			
O. 3,500 }	4,100	4,102	+2
R. 600 }			
F. 8.— <i>Deduct</i> —Amount transferred from Depreciation Fund			
O. —3,500 }	—4,100	—4,102	—2
R. —600 }			
F. 9.— <i>Deduct</i> —English Charges	—200	—198	+2
GOVERNMENT OF INDIA PRESS, CALCUTTA:			
*.—Press:			
G. 1.—Pay of officers	18,000	18,000	..
G. 2.—Pay of Establishments:			
G. 2 (1).—Operatives			
O. 3,14,400 }	2,92,900	3,00,017	+7,117
R. —21,500 }			
Col. 4.—Payment of wages to the piece workers for the period from the 16th February 1937 to the 28th February during 1936-37 in accordance with the Wages Act.			
G. 2 (2).—Branch Supervision			
O. 52,700 }	50,590	50,595	+5
R. —2,110 }			
G. 2 (3).—Auxiliary			
O. 71,900 }	78,620	80,737	+2,117
R. 6,720 }			
Col. 4.—See Sub-head G. 2 (1).			
G. 2 (4).—Readers			
O. 98,800 }	90,520	90,517	—3
R. —8,280 }			
G. 2 (5).—Standing Formes			
O. 1,500 }	1,270	1,273	+3
R. —230 }			
G. 2 (6).—Other Establishments			
O. 1,00,800 }	99,380	99,356	—24
R. —1,420 }			
G. 3.—Allowances			
Non-voted O. 100 }	..	..	..
M. —100 }			
Voted O. 10,200 }	11,270	12,442	+1,172
R. 1,070 }			
Col. 4.—See G. 2 (1).			
G. 4.—Contingencies			
O. 11,900 }	16,100	16,181	+81
R. 4,200 }			
Col. 1.—Large consumption of postage for despatch of publications on behalf of the Com- merce Department.			
G. 5.—Additions to Plant and Machinery			
O. 10,900 }	9,700	9,690	—10
R. —1,200 }			

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
G.—Press—concl'd.			
G. 6.—Supplies and Services			
O. 28,000 }	29,900	30,149	+249
R. 1,900 }			
G. 7.—Stores			
O. 18,000 }	19,600	19,536	—64
R. 1,600 }			
G. 8.—Provision for Depreciation for pay- ment into Depreciation Fund			
O. 38,300 }	..	..	..
R. —38,300 }			
<i>Col. 1.</i> —Suspension of credit to the Depreciation Fund in 1936-37.			
G. 9.—Renewals and Replacements from Depreciation Fund			
O. 6,700 }	7,010	6,997	—13
R. 310 }			
G. 10.— <i>Deduct</i> —Amount transferred from Depreciation Fund			
O. —6,700 }	—7,730	—7,717	+13
R. —1,030 }			
<i>Col. 1.</i> —Mainly renewals etc. in the Type Foundry Section.			
G. 11.— <i>Deduct</i> —English Charges			
O. —19,200 }	—3,470	—3,474	—4
R. 15,730 }			
<i>Col. 1.</i> —Purchase of machinery and spare parts in India.			
G. 12.— <i>Deduct</i> —Probable savings			
O. —20,000 }	..	..	..
R. 20,000 }			
Fully realised.			
H.—Mechanical Section :			
H. 1.—Pay of Establishments :			
H. 1 (1).—Operatives			
O. 3,900 }	4,070	4,058	—12
R. 170 }			
H. 1 (2).—Branch Supervision	3,000	3,000	..
H. 1 (3).—Auxiliary			
O. 600 }	650	649	—1
R. 50 }			
H. 1 (4).—Other Establishments			
O. 900 }	840	840	..
R. —60 }			

Major Head and Sub-head.

Final
Appropriation.Actual
Expenditure.Excess +
Saving —.

1

2

3

4

Rs.

Rs.

Rs.

I.—Type Foundry Section :
Pay of Establishments—
OperativesO. 2,100 }
R. 10 }

2,110

2,113

+3

GOVERNMENT OF INDIA PRESS, NEW DELHI.

J.—Press :

J. 1.—Pay of officers

Non-voted O. 6,500 }
M. —6,496 }

4

..

—4

Col. 1.—Appointment of a voted in place of a non-voted officer.

Voted O. 7,000 }
R. 6,453 }

13,453

13,453

..

Col. 1.—See Non-voted.

J. 2.—Pay of Establishments :

J. 2 (1).—Operatives

O. 2,29,200 }
R. —17,530 }

2,11,670

2,11,123

—547

J. 2 (2).—Branch Supervision

O. 28,000 }
R. 50 }

28,050

28,105

+55

J. 2 (3).—Auxiliary

O. 21,000 }
R. —2,240 }

18,760

18,741

—19

J. 2 (4).—Readers

O. 72,100 }
R. —2,240 }

69,860

69,837

—23

J. 2 (5).—Standing Forms

O. 1,400 }
R. —95 }

1,305

1,302

—3

J. 2 (6).—Other Establishments

O. 58,800 }
R. —4,375 }

54,425

54,417

—8

J. 3.—Allowances

Non-voted O. 1,400 }
M. —1,400 }

..

..

..

Col. 1.—See sub-head J. 1.

Voted O. 14,000 }
R. 3,440 }

17,440

17,848

+408

Col. 1.—Passage of a voted officer and more overtime allowance.

J. 4.—Contingencies

O. 17,000 }
R. —700 }

16,300

16,075

—225

J. 5.—Additions to Plant and Machinery

O. 51,100 }
R. —1,720 }

49,380

49,318

—62

J. 6.—Supplies and Services

O. 69,000 }
R. 8,205 }

77,205

77,470

+265

Major Head and Sub-head.		Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1		2	3	4
		Rs.	Rs.	Rs.
<i>J.—Press—concl'd.</i>				
<i>J. 7.—Stores</i>				
	O. 9,700 }	11,700	11,678	—22
	R. 2,000 }			
<i>Col. 1.—Cost of more raw material on account of increase of work.</i>				
<i>J. 8.—Provision for Depreciation for payment into Depreciation Fund</i>				
	O. 36,000 }	..	..	..
	R. —36,000 }			
<i>Col. 1.—See Sub-head G. 8.</i>				
<i>J. 9.—Renewals and Replacements from Depreciation Fund</i>				
	O. 38,200 }	41,140	41,048	—92
	R. 2,940 }			
<i>J. 10.—Deduct—Amount transferred from Depreciation Fund</i>				
	O. —38,200 }	—56,140	—56,024	+116
	R. —17,940 }			
<i>Col. 1.—Renewals and replacements under Type Foundry and Mechanical Branch.</i>				
<i>J. 11.—Deduct—English Charges</i>				
	O. —3,300 }	—6,920	—7,111	—191
	R. —3,020 }			
<i>Col. 1.—Machinery purchased in England instead of in India, as originally proposed.</i>				
<i>J. 12.—Deduct—Amount recoverable from other Governments, Departments, etc.</i>				
		—500	—645	—145
<i>Col. 4.—More recoveries.</i>				
<i>K.—Mechanical Section :</i>				
<i>K. 1.—Pay of Establishments :</i>				
<i>K. 1 (1).—Operatives</i>				
	O. 2,100 }	1,950	1,972	—8
	R. —120 }			
<i>K. 1 (2).—Auxiliary</i>				
	O. 1,600 }	1,420	1,413	—7
	R. —180 }			
<i>L.—Type Foundry Section:</i>				
<i>Pay of Establishments—</i>				
<i>Operatives</i>				
	O. 1,000 }	840	832	—8
	R. —160 }			
<i>M.—Private Secretary to His Excellency the Viceroy's Press:</i>				
<i>M. 1.—Pay of Establishments</i>				
	O. 41,000 }	40,568	40,552	—16
	R. —432 }			
<i>M. 2.—Other charges</i>				
	O. 13,000 }	11,631	11,539	—92
	R. —1,369 }			

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
GOVERNMENT OF INDIA PRESS, ALIGARH.			
N.—Press :			
N. 1.—Pay of officers	12,500	12,497	—3
N. 2.—Pay of Establishments :			
N. 2 (1).—Operatives			
O. 66,700 }	66,550	65,853	—697
R. —150 }			
N. 2 (2).—Branch Supervision			
O. 5,700 }	5,773	5,768	—5
R. —73 }			
N. 2 (3).—Auxiliary			
O. 5,100 }	5,065	4,839	—226
R. —35 }			
N. 2 (4).—Readers			
O. 3,300 }	3,050	3,050	..
R. —250 }			
N. 2 (5).—Standing Forms			
O. 900 }	810	797	—13
R. —90 }			
N. 2 (6).—Other Establishments			
O. 74,500 }	72,807	72,719	—88
R. —1,693 }			
N. 3.—Allowances			
O. 600 }	1,700	2,609	+909
R. 1,100 }			
Cols. 1 & 4.—Increased overtime allowances due to unforeseen increase in demands for forms.			
N. 4.—Contingencies			
O. 2,500 }	2,650	2,674	+24
R. —150 }			
N. 5.—Additions to Plant and Machinery			
O. 6,500 }	6,613	6,528	—85
R. —113 }			
N. 6.—Supplies and Services			
O. 23,000 }	48,500	49,061	+561
R. 25,500 }			
Col. 1.—More Railway freight etc. on account of increased demands for forms.			
N. 7.—Stores			
O. 11,500 }	15,300	14,370	—930
R. 3,800 }			
Col. 1.—Larger consumption of printing stores to meet increased demands for forms.			
N. 8.—Provision for Depreciation for payment into Depreciation Fund			
O. 18,000 }	..	..	..
R. —18,000 }			
Col. 1.—See sub-head G. 8.			

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.

N.—Press—concd.

N. 9.—Renewals and Replacement from Depreciation Fund

O.	600		
R.	1,488	2,088	2,336
			+248

Col. 1.—Purchase of fresh types due to increase of work. Col. 4.—Cost of types being higher than estimated.

N. 10.—Deduct—Amount transferred from Depreciation Fund

O.	—600	—2,088	—2,336
R.	—1,488		—248

Col. 1.—See sub-head N. 9.

N. 11.—Deduct—English Charges

O.	—1,600	—1,498	—1,498
R.	102		..

N. 12.—Works

O.	1,000	600	526
R.	—400		—74

N. 13.—Deduct—Amount recoverable from other Governments, Departments, etc.

O.	—100	—55	..
R.	45		+55

O.—Mechanical Section :

O. 1.—Pay of Establishments :

O. 1 (1).—Operatives

O.	3,900	3,742	3,770
R.	—158		+25

O. 1 (2).—Branch Supervision

O.	3,700	3,682	3,682
R.	—18		..

O. 1 (3).—Auxiliary

O.	4,100	3,945	3,905
R.	—155		—40

GOVERNMENT OF INDIA PRESS, SIMLA.

P.—Press :

P. 1.—Pay of Officers

Non-voted M.	6,246	6,246	6,245
			—1

Col. 1.—Appointment of a non-voted officer.

Voted	O.	15,000	7,842	7,842
	R.	—7,158		—

Col. 1.—Transfer of a voted officer to another Press.

P. 2.—Pay of Establishments :

P. 2 (1).—Operatives

O.	1,18,500	1,12,186	1,12,185
R.	—6,314		—1

P. 2 (2).—Branch Supervision

O.	16,000	14,959	14,959
R.	—1,041		—

P. 2 (3).—Auxiliary

O.	13,000	12,902	12,902
R.	—98		—

Major Head and Sub-head.		Final Appropriation.	Actual Expenditure.	Excess + Saving —,
1		2	3	4
		Rs.	Rs.	Rs.
<i>P.—Press—concl'd.</i>				
<i>P. 2.—Pay of Establishments—concl'd.</i>				
<i>P. 2 (4).—Readers</i>				
	O. 56,800 } R. —3,130 }	53,670	53,670	—
<i>P. 2 (5).—Standing Formes</i>				
	O. 6,900 } R. —154 }	6,746	6,746	—
<i>P. 2 (6).—Other Establishments</i>				
	O. 48,700 } R. —515 }	48,185	48,185	—
<i>P. 3.—Allowances</i>				
	<i>Non-voted M.</i> 1,167	1,167	1,435	+268
<i>Col. 1.—See sub-head P. 1. Col. 4.—Belated debit on account of cost of passage.</i>				
	Voted O. 30,900 } R. 3,044 }	33,944	33,944	—
<i>P. 4.—Contingencies</i>				
	O. 12,800 } R. —344 }	12,456	12,415	—41
<i>P. 5.—Additions to Plant and Machinery</i>				
	R. 228 . . .	228	228	..
<i>P. 6.—Supplies and Services</i>				
	O. 30,300 } R. 230 }	30,530	30,197	—333
<i>P. 7.—Stores</i>				
	O. 9,000 } R. —400 }	8,600	8,405	—195
<i>P. 8.—Provision for Depreciation for pay- ment into Depreciation Fund</i>				
	O. 21,000 } R. —21,000 }	..	..	..
<i>Col. 1.—See sub-head G. 8.</i>				
<i>P. 9.—Renewals and Replacements from Depreciation Fund</i>				
	O. 48,500 } R. —1,591 }	46,909	46,909	..
<i>P. 10.—Deduct—Amount transferred from Depreciation Fund</i>				
	O. —48,500 } R. 1,591 }	—46,909	—46,909	..
<i>P. 11.—Deduct—English charges</i>				
	O. —2,100 } R. —174 }	—2,274	—2,274	..
<i>P. 12.—Deduct—Amount recoverable from other Governments, Departments, etc.</i>				
	O. —200 } R. —358 }	—558	—558	..
<i>P. 13.—Deduct—Probable Savings</i>				
	O. —7,000 } R. 7,000 }	..	..	..

Fully realised.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Q.—Mechanical Section :			
Q. 1.—Pay of Establishments :			
Q. 1 (1).—Operatives			
O. 6,200 }	6,134	6,134	..
R. —66 }			
Q. 1 (2).—Auxiliary			
O. 600 }	510	510	—
R. —90 }			
R.—Printing Presses—Minor Provinces or Political Agencies :			
R. 1.—Residency and Agency Press :			
R. 1 (1).—Pay of Establishments			
O. 27,000 }	25,595	25,570	—25
R. —1,405 }			
R. 1 (2).—Other Charges			
O. 9,700 }	10,450	10,298	—152
R. 750 }			
R. 2.—Jail Press (Delhi)	300	..	—300
S.—Printing at Private Presses (including Litho- graphy)			
O. 13,000 }	33,600	33,414	—186
R. 20,600 }			
Col. 1.—More printing work on behalf of the Military Department.			
T.—Discount on plain paper			
O. 600 }	665	577	—88
R. 65 }			
U.—Charges paid to Provincial Governments for printing work done at their presses :			
U. 1.—Bombay			
O. 37,200 }	65,640	66,258	+ 618
R. 28,440 }			
Col. 1.—Execution of certain work pertaining to the last year.			
U. 2.—Bengal	2,000	3,028	+ 1,028
Col. 4.—Increased supply of forms by Provincial Government Presses, intimation of supply being received too late in the year.			
U. 3.—Burma			
O. 13,000 }	4,000	3,537	—463
R. —9,000 }			
Col. 1.—Less printing work.			
U. 4.—Other Provinces			
O. 43,000 }	46,950	43,966	—2,984
R. 3,950 }			
Col. 4.—Less printing work in Madras.			
V.—Charges paid to Provincial Governments for Stationery received from their stores	800	479	—321
W.—Expenditure in England (High Commissioner) at par value i.e., at 1s. 6d. = Re. 1 :			
W. 1.—Stationery and Printing Stores supplied from England :			
W. 1 (1).—Paper			
O. 7,000 }	..	..	..
R. —7,000 }			
Col. 1.—Forecast but no indents received. See C. 2 (1).			

GRANT NO. 75.—STATIONERY AND PRINTING.

Major Head and Sub-head.		Final Appropriation.	Actual Expenditure	Excess + Saving—.
1		2	3	4
		Rs.	Rs.	Rs.
W. 1.—Stationery and Printing Stores supplied from England— <i>concl'd.</i>				
W. 1 (2).—Printing stores				
	O. 7,000 }			
	S. 1,000 }	15,000	14,560	—440
	R. 7,000 }			
<i>Col. 1.</i> —More indents.				
W. 1 (3).—Other stores				
	O. 1,79,000 }	1,96,000	1,94,057	—1,943
	R. 17,000 }			
<i>Col. 1.</i> —Demands in excess of forecast. <i>Col. 4.</i> —Liabilities carried forward. See C. 2 (2).				
X.—Loss or Gain by Exchange				
	R. —1,090	—1,090	—1,096	—6
Y.—Deduct—Recoveries:				
Y. 1.—Cost of printing work done (including stationery stores):				
Y. 1 (1).—Posts and Telegraphs				
	O. —19,60,000 }	—22,68,000	—22,11,320	+56,680
	R. —3,08,000 }			
<i>Col. 1.</i> —(i) Large supplies of stationery, (ii) supply of extra forms to Burma Government and (iii) increased printing work done for the Posts and Telegraphs department. <i>Col. 4.</i> —Less printing work done for the department than anticipated at the time of reappropriation.				
Y. 1 (2).—Railways				
(Offices of the Railway Board, Controller of Railway Accounts, Director of Railway Audit and State Railways).				
	O. —4,49,200 }	—4,64,000	—4,86,343	—22,343
	R. —14,800 }			
<i>Col. 4.</i> —Less carry over of debits to the next year on account of stationery supplies and printing work done on behalf of the department.				
Y. 1 (3).—Military Department				
	O. —14,59,000 }	—17,00,000	—16,89,611	+10,389
	R. —2,41,000 }			
<i>Col. 1.</i> —Larger demands of stationery and more printing work done for the Department.				
Y. 1 (4).—Other Central Departments				
	O. —17,800 }	—23,000	—27,198	—4,198
	R. —5,200 }			
<i>Col. 1.</i> —Unforeseen additional supplies made and printing work done for miscellaneous departments. <i>Col. 4.</i> —More printing work done for miscellaneous departments.				
Totals	Non-voted	40,417	40,680	+263
	Voted	Gross 85,38,442	85,37,911	—531
		Deductions —47,83,442	—47,40,600	+42,842
		Net 37,55,000	37,97,311	+42,311

NOTE.

Group Sub-head C. 1.—The original appropriations under the several sub-heads in this group had to be augmented considerably during the last three years. The excess in the voted section of the grant is attributable to this group head.

GRANT No. 76.—MISCELLANEOUS.

Major Head and Sub-head.		Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1		2	3	4
		Rs.	Rs.	Rs.
MAJOR HEAD "47.—MISCELLANEOUS."				
A.—Allowances, Rewards, etc.				
	O. 12,200 }	12,264	11,525	—739
	R. 64 }			
B.—Books and Periodicals :				
B. 1.—Subscriptions to News Agencies for supply of Telegrams				
	O. 59,800 }	58,908	58,815	—93
	R. —892 }			
B. 2.—Other Charges				
	O. 12,000 }	13,275	13,958	+ 683
	R. 1,275 }			
<i>Col. 4.—Decision for advance payment of subscription of newspapers (including nine months of 1937-38) arrived at too late.</i>				
C.—Donations for Charitable Purposes, and Charges on account of European Vagrants				
	Non-voted O. 36,200 }	6,000	5,465	—535
	M. —30,200 }			
<i>Col. 1.—Mainly due to the decision that expenditure on the repatriation of destitute pilgrims from Jeddah should be shown under Political.</i>				
	Voted O. 6,000 }	11,069	10,770	—299
	R. 5,069 }			
<i>Col. 1.—Repatriation of (i) the subjects of an Indian State and (ii) a patient from the Yervada Mental Hospital.</i>				
D.—Special Commissions of Enquiry :				
D. 1.—Tariff Board :				
D. 1 (1).—Pay of Officers				
	Non-voted O. 42,000 }	2,400	2,387	—13
	M. —39,600 }			
<i>Col. 1.—Due to recess of the Board.</i>				
	Voted O. 82,000 }	18,000	17,885	—115
	R. —64,000 }			
<i>Col. 1.—See D. 1 (1)—Non-voted.</i>				
D. 1 (2).—Pay of Establishments				
	O. 25,200 }	23,900	21,917	—1,983
	R. —1,300 }			
<i>Col. 4.—Reconstitution of the Board and debits for leave salary not received.</i>				
D. 1 (3).—Travelling Expenses				
	Non-voted O. 4,000 }	800	745	—55
	M. —3,200 }			
<i>Col. 1.—See D. 1 (1)—Non-voted.</i>				
	Voted O. 17,000 }	6,000	4,688	—1,312
	R. —11,000 }			

Col. 1.—See D. 1 (1)—Non-voted. Col. 4.—Delay in reconstitution of the Board

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
E.—Compensations :			
<i>E. 1.—Quit Rent for the lease of the Province of Berar paid to His Exalted Highness the Nizam of Hyderabad</i>	25,00,000	25,00,000	—
<i>E. 2.—Other Compensations</i>			
Non-voted O. 14,000 } M. 94 }	14,094	14,094	—
Voted O. 38,400 } R. 8,100 }	46,500	44,391	—2,109
<i>Col. 1.—Payment of arrears of 1935-36.</i>			
F.—Rents, Rates and Taxes on Central Buildings			
O. 2,65,600 } R. —41,292 }	2,24,308	2,49,428	+25,120
<i>Col. 1.—Subsequent decision not to levy departmental charges by the Municipality on the cost of electric current consumed. Col. 4.—Excessive consumption of electric energy due to (i) unexpected change in weather conditions and (ii) increase in offices located in the Imperial Secretariat Building and Legislative Buildings.</i>			
G.—Grants-in-Aid			
Non-voted M. 3,253	3,253	3,301	+48
<i>Col. 1.—To meet guarantees against the loss resulted from the working of two post offices.</i>			
Voted O. 83,200 } R. 7,250 }	90,450	92,031	+1,581
<i>Col. 4.—Additional provision obtained on the basis of available information proved inadequate.</i>			
H.—Indian Soldiers' Board :			
<i>H. 1.—Pay of Officers</i>			
Non-voted M. 2,232	2,232	2,232	—
<i>Col. 1.—Change in personnel from voted to non-voted.</i>			
Voted O. 2,400 } R. —2,400 }	..	..	..
<i>Col. 1.—See Non-voted.</i>			
<i>H. 2.—Pay of Establishments</i>			
O. 10,400 } R. —690 }	9,710	9,710	—
<i>H. 3.—Allowances, Honoraria, etc.</i>			
O. 2,300 } R. —263 }	2,037	2,044	+7
<i>H. 4.—Other Expenses</i>			
O. 400 } R. —200 }	200	140	—60
I.—Kidderpore Orphananj Market :			
I. 1.—Pay of Officers	4,800	4,800	..
I. 2.—Pay of Establishments	3,600	3,364	—236
I. 3.—Allowances, Honoraria, etc.	100	75	—25
I. 4.—Supplies and Services and Contingencies	38,800	38,803	+3

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
J.—Miscellaneous and Unforeseen charges :			
J. 1.—Indian Delegation to the League of Nations :			
J. 1 (1).—Pay of Officers			
O. 1,000 }	..	..	..
R. —1,000 }			
<i>Col. 1.</i> —No official member of the Delegation sent from India.			
J. 1 (2).—Travelling and Other Expenses			
O. 9,000 }	5,895	4,270	—1,625
R. —3,105 }			
<i>Col. 1.</i> —Cost of passages of two delegates only. <i>Col. 4.</i> —Less cost of wireless bulletin than provided for.			
J. 2.—International Labour Conference :			
J. 2 (1).—Travelling Expenses			
O. 26,000 }	24,500	19,271	—5,229
R. —1,500 }			
<i>Col. 4.</i> —Claims for the passages of certain Indian delegates to the Washington Textile Conference not preferred during the year.			
J. 2 (2).—Other Expenses			
<i>Non-voted</i> M. 48	48	48	..
<i>Voted</i>	2,000	1,500	—500
J. 4.—Deputation to Zanzibar			
<i>Non-voted</i> M. 4,880	4,880	4,953	+73
<i>Col. 1.</i> —The deputation could not be foreseen at the time the estimates were framed.			
<i>Voted</i> R. 171	171	171	..
J. 5.—Expenditure in connection with the Silver Jubilee			
	..	14	+14
J. 6.—Expenditure on account of Unofficial Advisers for the Indo-British Trade Negotiations			
R. 10,000	10,000	6,442	—3,558
<i>Col. 1.</i> —Decision to send the Un-official Advisers to London made after the original estimates were framed. <i>Col. 4.</i> —Actual number of meetings of the Unofficial Advisers being less and their duration being shorter, owing to the early decision to continue further detailed negotiations in England.			
J. 7.—Charges in connection with Sind Separation Officer			
R. 1,584	1,584	1,584	..
<i>Col. 1.</i> —Expenditure on transfer of Sind records.			
J. 8.—Other Items			
<i>Non-voted</i> M. 6,732	6,732	6,731	—1
<i>Col. 1.</i> —Mainly in India circle for leave salary.			
<i>Voted</i> O. 37,400 }	58,337	54,336	—4,001
R. 20,937 }			
<i>Col. 1.</i> —Mainly (i) Cost of staff for separation of old records and custody of records relating to Indian States and Tribal Areas (Rs.11,600) (ii) Demarkation of boundaries of the areas transferred to Orissa (Rs. 6,800 roundly), (iii) Larger demand for cheque books supplied by the, Master Security Printing Press (Rs. 2,200). <i>Col. 4.</i> —Petty savings in several circles.			
J. 9.—Visit of South African Delegation to India			
M. 1,00,000	1,00,000	99,032	—968
<i>Col. 1.</i> —The invitation to the Delegation was made after the estimates were framed.			

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
J.—Miscellaneous and unforeseen charges—<i>conold</i>.			
J. 10.—Deputation to Malaya :			
J. 10 (1).—Pay of Officers			
Non-voted M. 5,243	5,243	5,243	..
<i>Col. 1.</i> —Decision to send the deputation reached after estimate was framed.			
Voted R. 183	183	32	—151
J. 10 (2).—Pay of Establishments			
R. 500	500	500	..
J. 10 (3).—Travelling and Other Expenses			
Non-voted M. 1,720	1,720	1,831	+111
<i>Col. 1.</i> —See J. 10 (1)—Non-voted. <i>Col. 4.</i> —Write off of part of advance granted to an officer.			
Voted R. 6,762	6,762	6,517	—245
<i>Col. 1.</i> —See J. 10 (1)—Non-voted.			
K.—Miscellaneous Durbar Charges			
Non-voted O. 23,500 }	10,900	8,609	—2,291
M. —12,600 }			
<i>Col. 1.</i> —Discontinuance of ceremonial presents to a Foreign State. <i>Col. 4.</i> —Mainly reduction in Viceregal touring.			
Voted O. 500 }	400	390	—10
R. —100 }			
L.—Other Charges (including Loss by Exchange on local transactions).			
Non-voted O. 20,500 }	14,000	6,125	—7,875
M. —6,500 }			
<i>Col. 1.</i> —Mainly in India Circle. Based on actuals. <i>Col. 4.</i> —Saving retained to meet an anticipated loss by exchange in respect of the Tehran Legation advance, which however did not materialise.			
Voted O. 9,800 }	31,427	29,832	—1,595
R. 21,627 }			
<i>Col. 1.</i> —Mainly due to the writing off of certain irrecoverable advances paid in connection with the liberation of slaves in Burma.			
N.—Payments arising out of Military Land Scheme			
O. 80,000 }	24,000	15,066	—8,934
M. —56,000 }			
<i>Col. 1.</i> —Transfer of control of the Scheme to the Central Public Works Department. <i>Col. 4.</i> —Non-payment of commission and miscellaneous charges and delay in payment of brokerage to Architects.			
O.—Works			
O. 19,000 }	15,557	14,970	—587
R. —3,443 }			
<i>Col. 1.</i> —Certain works were not taken up this year.			
Surrenders or withdrawals within Grant			
R. 2,359	2,359	..	—2,359
Totals			
{ Non-voted	27,39,729	27,16,560	—23,169
{ Voted	8,15,000	8,12,114	—2,886

NOTES.

1. *Sub-head I*—The total revenue derived by the Government from the Kidderpore Orphan-ganj Market during 1936-37 amounted to Rs. 1,47,164. Besides the expenditure recorded under this sub-head, a further expenditure of Rs. 545 was incurred for pensions of the Military Orphan Fund in connection with this Market.

2. *Sub-head N—Payments arising out of Military Lands Scheme—Disposal of buildings.*—Three buildings (book value Rs. 1,85,000 roundly) forming part of the Bombay Military Lands Scheme property were sold *in situ* for Rs. 12,200 for demolition and clearing the site for the new joint building of Central Government offices in Bombay.

3. The following table shows the consolidated charges (Voted and Non-voted) for 1936-37 alone and also the total charges of each Commission or Committee from its inauguration up to the end of 1936-37 :—

	In 1936-37.	To end of 1936-37
Special Financial Enquiry Committee	5,225	33,873
Secretariat Procedure Committee	10,173	73,396
Delhi Electric Supply Enquiry Committee	11,398	11,398

4. *Sub-head J.—Miscellaneous and Unforeseen Charges.*—The charges recorded under the sub-head "J. 8.—Other items" are given below :—

	Voted. Rs.	Non-voted. Rs.
Adjustment of leave salaries of certain officials . . . . .	..	6,731
Payments to the Reserve Bank of India for the management of Mysore Government loans	4,048	..
Travelling expenses of the lady representative to the League of Nations and Advisory Committee for the protection of Children, etc	1,300	..
Cost of arrangements for the separation and custody of old records relating to Indian States and Tribal Areas	10,040	..
Separation of Crown records in the custody of the Government of Bengal	3,666	..
Demarcation of boundaries of areas transferred to Orissa	6,524	..
Printing of cheque books supplied to civil (Central) Departments	5,433	..
Charges in connection with the constitution of the Orissa Province	22,287	..
Other miscellaneous payments.	1,038	..
	<hr/> 54,336	<hr/> 6,731

5. *Sub-head L.—Other Charges (including loss by Exchange on local transactions).*—The charges recorded under the sub-head L are given below :—

	Voted. Rs.	Non-voted Rs.
Write-off of slave advances	19,592	..
Loss by Exchange on local transactions	494	6,125
Miscellaneous Charges	9,746	..
	<hr/> 29,832	<hr/> 6,125

GRANT No. 76A.--EXPENDITURE ON RETRENCHED PERSONNEL CHARGED TO REVENUE.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
MAJOR HEAD "52.—EXTRAORDINARY CHARGES".			
A.—Expenditure on Retrenched Personnel:			
A. 1.—Charges in India:			
A. 1 (1).—Leave Salary			
O. 11,900 } R. 80 }	11,980	12,726	+746
Col. 4.—Mainly in the United Provinces. Unexpected grant of leave to a retrenched official, which could not be foreseen.			
A. 1 (2).—Repatriation Charges			
O. 100 } R. 550 }	650	653	+3
A. 2.—Charges in England:			
A. 2 (1).—Leave Salary			
Non-voted O. 9,000 } M. —9,000 }	..	7	+7
Col. 1.—Original grants were contingent provisions.			
Voted O. 8,000 } R. —1,000 }	7,000	6,533	—467
A. 3.—Loss or Gain by Exchange			
R. —26	—26	—38	—12
Surrenders or withdrawals within Grant			
R. 396	396	..	—396
Totals	{ Non-voted	..	+7
	{ Voted	20,000	19,874	—126

GRANT NO. 76-B.—MISCELLANEOUS ADJUSTMENTS BETWEEN THE CENTRAL AND PROVINCIAL GOVERNMENTS.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
MAJOR HEAD "51-A.—MISCELLANEOUS ADJUSTMENTS BETWEEN THE CENTRAL AND PROVINCIAL GOVERNMENTS."			
A.—Subvention			
Non-voted	1,00,00,000	1,00,00,000	..
Voted	1,58,00,000	1,58,00,000	..
B.—Charges in connection with the pensions of the Pilotage and Non-Pilotage establishments of the Bengal Pilot Service			
Non-voted	O. 1,43,000	1,43,376	1,43,376
	M. 376		..
Voted	14,000	13,579	—421
C.—Payments to Jute producing provinces equivalent to half the Jute Export Duty :			
C. 1.—Bengal	1,68,78,000	1,90,46,000	+21,68,000
Col. 4.—The Bengal Government's share of receipts on account of jute export duty was higher than anticipated.			
C. 2.—Bihar and Orissa	11,34,000	12,52,000	+1,18,000
Col. 4.—Excess in Bihar (Rs. 1,48,000) due to more receipts of the export duty partly counterbalanced by saving in Orissa (Rs. 30,000) due to less receipts.			
C. 3.—Assam	8,88,000	9,86,000	+98,000
Col. 4.—Due to increased export of jute.			
D.—Compensation to Burma for loss of Match Tax			
	18,00,000	18,00,000	..
G.—Payment to Government of Burma on account of rebate of Customs duty On Siamese Teak Timber			
	..	33,820	+33,820
Col. 4.—Due to decision to adjust rebate of customs duty on siamese teak timber communicated after the close of the year.			
Totals { Non-voted	1,01,43,376	1,01,43,376	..
Voted	3,65,14,000	3,89,31,399	+24,17,399

NOTE.

The large total excess in the voted section occurred mainly under sub-heads C. 1, C. 2 and C. 3.

GRANT No. 77.—REFUNDS.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
(Various major heads are involved.)	Rs.	Rs.	Rs.
A.—Customs			
<i>Non-voted</i> O. 38,26,000 }	48,80,460	48,60,837	—19,623
M. 10,54,460 }			
<i>Col. 1.</i> —Mainly payment to certain States in connection with the adjustment of claims in respect of customs duty.			
Voted	1,43,73,800	1,44,70,654	+96,854
B.—Taxes on Income :			
<i>B. 1.—Income Tax</i>			
O. 2,04,53,700 }	2,28,86,910	2,23,75,062	—5,11,848
M. 24,33,210 }			
<i>Col. 1.</i> —Large refunds paid (i) on account of High Court and Privy Council decisions and reduction of assessments on appeal and revision, (ii) increased expenditure under double income-tax relief, and (iii) increased expenditure under refunds in respect of dividend incomes. <i>Col. 4.</i> —Mainly in Bombay and Bengal; due to refunds paid on account of High Court and Privy Council decisions and reduction of assessments on appeal and revision being less than anticipated: in one case the assessee failed to produce the United Kingdom certificate in respect of double income-tax relief before the close of the year and reduction of demands in appeals and reviews of certain cases being less than estimated.			
<i>B. 2.—Super Tax</i>			
O. 10,59,000 }	14,09,000	15,77,336	+1,68,336
M. 3,50,000 }			
<i>Col. 1.</i> —See B. 1. col. 1. <i>Col. 4.</i> —Mainly in Bihar and Orissa owing to large refunds having been granted towards the close of the year on account of reductions on appeal and revision which could not be anticipated before.			
C.—Salt			
<i>Non-voted</i> O. 14,81,000 }	23,81,000	24,14,507	+33,507
M. 9,00,000 }			
<i>Col. 1.</i> —(i) More refunds to salt concessionaires in the Northern India Salt Revenue Department and also refund of duty to the Bikaner State which purchased more salt during the year, (ii) more refunds on account of non-delivery of duty paid salt in Bengal being greater than was anticipated and (iii) refund of duty to the Baroda State on salt consumed in the State during 1935-36. <i>Col. 4.</i> —The modified grant proved less than the actual expenditure.			
Voted	49,000	44,979	—4,021
<i>Col. 4.</i> —Non-payment of refund of duty to merchants in Madras in cases of non-removal of salt within the prescribed period.			
D.—Stamps			
O. 45,100 }	55,450	53,437	—2,013
M. 10,350 }			
<i>Col. 1.</i> —Mainly in India circle (Rs. 6,000 roundly) original grant based on past actuals proved insufficient, and also in Madras (Rs. 3,300) due chiefly to the greater amount payable to a municipal Commission on account of a special Law.			
E.—Currency			
O. 21,000 }	15,000	13,760	—1,240
M. —6,000 }			
<i>Col. 1.</i> —Mainly in Bengal. <i>Col. 4.</i> —Composed of petty items in various account circles.			
F.—Receipts-in-aid of Superannuation			
<i>Non-voted</i> O. 2,500 }	2,175	974	—1,201
M. —325 }			
<i>Col. 4.</i> —Mainly in India Circle, no demands towards the end of the year.			
Voted			
O. 400 }	200	1,141	+941
R. —200 }			
<i>Col. 4.</i> —Mainly in Baluchistan. See sub-head H. 10.			

Major Head and Sub-head.		Final Appropriation.	Actual Expenditure.	Excess + Saving—.
1		2	3	4
		Rs.	Rs.	Rs.
G.—Miscellaneous Revenue				
<i>Non-voted</i>	O. 3,09,800 } M. —55,384 }	2,54,416	2,48,229	—6,187
<i>Col. 1.</i> —Share of surplus revenue of the Assigned Tract payable to the Government of Mysore was less than anticipated.				
<i>Voted</i>	O. 43,800 } R. 8,488 }	52,288	46,080	—6,208
<i>Col. 1.</i> —Mainly in Baluchistan (Rs. 5,000) and in India Circle (Rs. 3,000) based on the progress of actuals. <i>Col. 4.</i> —Mainly in India Circle (Rs. 3,389) and in Bombay (Rs. 1,928). Due to fluctuating nature of the charge.				
H.—Other Refunds :				
H. 1.—Opium				
	O. 400 } R. 200 }	600	689	+89
H. 2.—Land Revenue				
<i>Non-voted</i>	O. 3,800 } M. —300 }	3,500	3,656	+156
<i>Voted</i>	O. 9,500 } S. 1,18,000 } R. 5,826 }	1,33,326	1,48,339	+15,013
<i>Cols. 1 & 4.</i> —Chiefly in Delhi, due to refund of premia for resumption of plots of lands allotted to certain Indian Princes in New Delhi. The additional funds provided proved inadequate.				
H. 3.—Excise				
<i>Non-voted</i>	O. 900 } M. 450 }	1,350	825	—525
<i>Col. 4.</i> —In Bombay. A fluctuating item.				
<i>Voted</i>	O. 28,000 } R. —16,239 }	11,761	11,740	—21
<i>Col. 1.</i> —Mainly in Baluchistan due to less refunds claimed.				
H. 4.—Forest				
	O. 500 } R. —295 }	205	5	—200
<i>Col. 4.</i> —Mainly in Andaman and Nicobar Islands, based on actuals. A fluctuating item.				
H. 5.—Registration				
		700	386	—314
<i>Col. 4.</i> —In Delhi.				
H. 6.—Payments from Indian States				
	O. 1,40,000 } M. 28,040 }	1,68,040	1,68,037	—3
<i>Col. 1.</i> —The original provision based on actuals proved low.				
H. 6-A.—Irrigation				
	R. 22	22	22	..
H. 7.—Interest				
	O. 600 } R. 320 }	980	611	—369
<i>Col. 4.</i> —Mainly in Burma.				
H. 8.—Administration of Justice				
	O. 9,100 } M. 4,095 }	13,195	13,618	+423
<i>Col. 1.</i> —Mainly in Ajmer—Merwara. Original grant based on actuals proved insufficient.				
H. 9.—Jails and Convict Settlements				
	O. 700 } R. 600 }	1,300	1,138	—162

Major Head and Sub-head.			Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1			2	3	4
			Rs.	Rs.	Rs.
H. — Other Refunds—contd.					
H. 10.—Police					
Non-voted	O.	300	125	82	—43
	M.	—175			
Voted	O.	91,200	98,945	1,07,368	+8,423
	R.	7,745			
<i>Col. 4.—Mainly in Baluchistan. Unanticipated readjustment after the close of the year of charges for police guards on the frontier section of the North Western Railway debited to the Railway Department in 1935-36.</i>					
H. 11.—Ports and Pilotage			2,100	1,447	—653
<i>Col. 4.—See sub-head H. 3. Non-voted.</i>					
H. 12.—Lighthouses and Lightships					
	O.	5,700	8,405	6,311	—2,094
	R.	2,705			
<i>Cols. 1 & 4.—Additional provision for refunds proved excessive.</i>					
H. 13.—Education					
Non-voted			..	10	+10
Voted	O.	1,500	505	370	—135
	R.	—995			
H. 14.—Medical					
Non-voted	O.	1,000	300	282	—18
	M.	—700			
Voted	O.	9,500	9,562	6,155	—3,407
	R.	62			
<i>Col. 4.—Mainly in Delhi. On the basis of actuals upto January 1937, no savings could be surrendered.</i>					
H. 15.—Public Health					
Non-voted	M.	11	11	45	+34
Voted	R.	150	150	149	—1
H. 16.—Agriculture					
Non-voted	O.	100	50	25	—5
	M.	—70			
Voted	O.	1,700	1,500	289	—1,211
	R.	—200			
<i>Col. 4.—Mainly in India Circle. Savings kept in reserve to meet unforeseen petty items.</i>					
H. 17.—Industries			200	140	—60
H. 18.—Miscellaneous Departments					
Non-voted			..	54	+54
Voted	O.	6,700	7,621	5,811	—1,810
	R.	921			
<i>Col. 4.—In Delhi (Rs. 806). Anticipated payments of refunds could not be paid within the year; and in Punjab (Rs. 457) due partly to fall in the number of refund applications and partly to certain cases having remained unsettled.</i>					
H. 19.—Civil Aviation					
	O.	500	200	223	+23
	R.	—300			
H. 20.—Indian Stores Department					
	O.	75,000	61,000	60,323	—677
	R.	—14,000			

Major Head and Sub-head.		Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1		2	3	4
		Rs.	Rs.	Rs.
H.—Other Refunds—<i>concl'd.</i>				
H. 21.—Mint				
	O. 1,000 }	500	142	—358
	R. —500 }			
<i>Col. 4.—See sub-head H. 3 Non-voted.</i>				
H. 22.—Civil Works				
<i>Non-voted</i>	O. 2,600 }	2,000	..	—2,000
	M. —600 }			
<i>Col. 4.—Mainly in Bombay ; due to the refunds having been made in 1935-36. Appropriation not surrendered through oversight.</i>				
<i>Voted</i>	O. 18,200 }	15,633	14,838	—795
	R. —2,567 }			
H. 23.—Stationery and Printing				
<i>Non-voted</i>	O. 100 }	15	15	..
	M. —85 }			
<i>Voted</i>	O. 54,000 }	58,622	61,442	+2,820
	R. 4,622 }			
<i>Col. 4.—Mainly in India circle. (i) Larger sales of paying departments' publications and (ii) greater revenue under advertisements in respect of the same.</i>				
H. 24.—Miscellaneous				
<i>Non-voted</i>		..	28	+28
<i>Voted</i>	O. 7,300 }	10,775	8,868	—1,907
	R. 3,475 }			
<i>Col. 1.—Mainly in Punjab ; more refunds relating to unclaimed deposits. Col. 4.—Mainly in Bengal ; chiefly non-utilisation of the provision for refund of occupier's share of municipal taxes to certain chaplains.</i>				
Surrenders or withdrawals within Grant				
	R. 100	100	..	—100
Totals				
	{ <i>Non-voted</i>	3,20,72,977	3,17,30,819	—3,42,158
	{ <i>Voted</i>	1,49,00,000	1,49,99,660	+99,660

NOTE.

Sub-head B. 1. Non-voted is mainly responsible for the final saving in the non-voted section of the grant, while sub-head A.—Voted is responsible for the excess in the voted section.

GRANT No. 79.—BALUCHISTAN.

Abstract of Accounts.		Final	Actual	Excess +
		Appropriation.	Expenditure.	Saving —.
1		2	3	4
		Rs.	Rs.	Rs.
Account I.—Direct Demands on the Revenue—				
	Land Revenue			
	Non-voted	15,550	15,937	+ 387
	Voted	3,77,000	3,64,196	—12,804
Account II.—Other Direct Demands on the Revenue				
		79,000	74,194	—4,806
Account III.—General Administration				
		1,11,000	1,02,519	—8,481
Account IV.—Administration of Justice				
		70,000	72,776	+ 2,776
Account V.—Jails and Convict Settlements				
	Non-voted	760	754	—6
	Voted	1,82,400	1,64,983	—17,417
Account VI.—Police				
	Non-vote	30,490	30,335	—155
	Voted	11,55,600	11,05,806	—49,794
		—10,600	—600	+ 10,000
	Net	11,45,000	11,05,206	—39,794
Account VII.—Ecclesiastical				
		34,120	33,495	—625
Account VIII.—Political				
		14,20,470	14,00,429	—20,041
Account IX.—Frontier Watch and Ward				
	Gross	25,60,630	25,38,890	—21,740
	Deductions	—30,900	—30,666	+ 234
	Net	25,29,730	25,08,224	—21,506
Account X.—Education				
		2,83,000	3,02,067	+ 19,067
Account XI.—Medical and Public Health				
	Non-voted	26,530	24,709	—2,221
	Voted	2,82,600	2,53,968	—28,632
	Gross	—100	—120	—20
	Net	2,82,500	2,53,848	—28,652
Account XII.—Agriculture, Scientific Departments, Miscellaneous Departments, etc.				
	Non-voted	4,450	4,416	—34
	Voted	1,45,900	1,36,271	—9,629
Account XII-A.—Civil Works—Expenditure on Reconstruction of Quetta				
	Non-voted	12,400	11,741	—659
	Voted	..	12,08,388	+ 12,08,388
	Deductions	..	—12,180	—12,180
	Net	..	11,96,208	+ 11,96,208
Account XIII.—Miscellaneous				
	Non-voted	2,31,500	2,31,332	—168
	Voted	25,500	19,805	—5,695
Account XIV.—Extraordinary charges :				
A.—Expenditure due to Earthquake				
	Non-voted	89,800	86,327	—3,473
	Voted	39,29,700	18,16,211	—21,13,489
Totals				
	Non-voted	44,27,100	43,78,365	—48,735
	Deductions	—30,900	—30,666	+ 234
	Net	43,96,200	43,47,699	—48,501
	Voted	66,41,700	56,21,184	—10,20,516
	Deductions	—10,700	—12,900	—2,200
	Net	66,31,000	56,08,284	—10,22,716

NOTES.

1. A sum of Rs. 8,15,400 was accepted as surrender in the voted section of the grant.

2. The final savings in the voted section of the grant are mainly attributable to the savings under the sub-head A. 9 in Account No. XIV. Out of the sum of Rs. 27.69 lakhs originally provided under this sub-head Rs. 13.14 lakhs were transferred to Account XII-A, Rs. 7.23 lakhs utilised to meet certain unforeseen expenditure in the same Account and the balance of Rs. 7.32 lakhs surrendered to the Government of India. The savings are stated to be due to the postponement of works and delay in acquisition of land.

3. The total receipts in this area during the year amounted to Rs. 17 lakhs roundly. The expenditure corresponding to the receipts of about 3 lakhs stands included in the appropriation

ACCOUNT I.—DIRECT DEMANDS ON THE REVENUE—LAND REVENUE.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
A.—Charges of Administration :			
A. 1.—Pay of Establishments			
O. 1,25,900 }	1,26,500	1,25,107	—1,393
R. 600 }			
A. 2.—Allowances, Honoraria, etc.			
O. 28,200 }	29,270	29,066	—204
R. 1,070 }			
A. 3.—Other Charges			
O. 11,100 }	12,250	11,900	—350
R. 1,150 }			
B.—Land Records :			
B. 1.—Pay of Establishments			
O. 92,500 }	89,000	88,104	—896
R. —3,500 }			
B. 2.—Other Charges			
O. 34,400 }	27,600	26,720	—880
R. —6,800 }			
<i>Col. 1.—Closing of Patwar training school (Rs. 2,400) and certain petty construction work postponed to next year (Rs. 4,400.)</i>			
C.—Colonization :			
C. 1.—Pay of Officers			
Non-voted O. 13,100 }	11,250	11,655	+405
M. —1,850 }			
Voted R. 1,490 .	1,490	1,486	—4
<i>Col. 1.—To meet arrears of pay of the colonization officer.</i>			
C. 2.—Pay of Establishments			
O. 31,500 }	25,770	25,646	—124
R. —5,730 }			
<i>Col. 1.—Due to vacancies and appointments on revised rates of pay.</i>			
C. 3.—Allowances, Honoraria, etc.			
Non-voted O. 3,300 }	3,700	3,695	—5
M. 400 }			
Voted O. 4,700 }	5,770	5,617	—153
R. 1,070 }			
<i>Col. 1.—See C. 1 Voted.</i>			
C. 4.—Other Charges	4,000	4,001	+1
C. 5.—Grants-in-aid, Contributions, etc.	600	587	—13
D.—Miscellaneous			
O. 44,700 }	46,570	46,549	—21
R. 1,870 }			
Surrenders or withdrawals within Account			
R. 8,400	8,400	..	—8,400
Transfers from or to other Accounts			
R. 380	380	..	—380
Totals { Non-voted	15,550	15,937	+387

ACCOUNT II.—OTHER DIRECT DEMANDS ON THE REVENUE.

Major Head and Sub-head.		Final Appropriation.	Actual Expenditure.	Excess + Saving --.
1		2	3	4
		Rs.	Rs.	Rs.
A.—Excise :				
A. 1.—Pay of Officers				
O.	5,200	5,250	5,248	—2
R.	50			
A. 2.—Pay of Establishments				
O.	16,200	17,100	16,971	—129
R.	900			
A. 3.—Other Charges				
O.	6,600	5,950	5,928	—22
R.	—650			
A. 5.—Cost of Opium supplied to Excise Department				
O.	9,000	4,600	4,545	—55
R.	—4,400			
	<i>Col. 1.—Less consumption of opium.</i>			
B.—Stamps				
O.	3,000	2,820	2,866	+46
R.	—180			
C.—Forest :				
C. 1.—Pay of Establishments				
O.	28,100	26,700	26,669	—31
R.	—1,400			
C. 2.—Other Charges				
O.	9,900	9,520	9,471	—49
R.	—380			
D.—Registration				
O.	1,000	2,800	2,496	—304
R.	1,800			
	<i>Col. 1.—More registration work.</i>			
Surrenders or withdrawals within Account				
R.	4,400	4,400	..	—4,400
Transfers from or to other Accounts				
R.	—140	—140	..	+140
	Total	79,000	74,194	—4,806

ACCOUNT III.—GENERAL ADMINISTRATION.

A.—District Establishment—Treasury Establishment :				
A. 1.—Pay of Establishments				
O.	18,900	18,700	18,558	—142
R.	—200			
A. 2.—Other Charges				
O.	7,100	7,000	6,812	—188
R.	—100			
B.—District Establishment—Other Establishments :				
B. 1.—Pay of Establishments				
O.	43,600	40,400	39,846	—554
R.	—3,200			
B. 2.—Allowances, Honoraria, etc.				
O.	6,200	7,400	7,277	—123
R.	1,200			

ACCOUNT III.—GENERAL ADMINISTRATION—*concl'd.*

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2 Rs.	3 Rs.	4 Rs.
B.—District Establishment—Other Establishments— <i>concl'd.</i>			
B. 3.—Grants-in-aid	700	690	—10
B. 4.—Staging and Encamping ground Contingencies			
O. 12,000 }	11,600	11,983	+383
R. —400 }			
B. 5.—Other Contingencies			
O. 22,500 }	18,500	17,353	—1,147
R. —4,000 }			
<i>Cols. 1 & 4.</i> —Postponement of certain petty construction and repair works.			
Transfers from or to other Accounts			
R. 6,700	6,700	..	—6,700
Total	1,11,000	1,02,519	—8,481

ACCOUNT IV.—ADMINISTRATION OF JUSTICE.

A.—Law Officers (Fees to Pleaders)			
O. 1,500 }	12,680	12,543	—137
R. 11,180 }			
<i>Col. 1.</i> —To meet fees to pleaders in a land suit which could not be anticipated at the time of preparation of the budget.			
B.—Civil and Sessions Courts :			
B. 1.—Pay of Establishments	13,900	13,627	—273
B. 2.—Other Charges			
O. 1,500 }	5,500	5,036	—464
R. 4,000 }			
<i>Col. 1.</i> —Due to more touring by the munsiffs and a land suit.			
C.—Criminal Courts :			
C. 1.—Pay of Officers			
O. 31,200 }	18,250	18,226	—24
R. —12,950 }			
<i>Col. 1.</i> —Mainly due to the post of additional Session Judge, Quetta, remaining vacant.			
C. 2.—Pay of Establishments			
O. 15,000 }	15,650	15,501	—149
R. 650 }			
C. 3.—Other Charges			
O. 6,900 }	8,050	7,843	—207
R. 1,150 }			
<i>Col. 1.</i> —Original provision for diet and road money of witnesses fell short of anticipation.			
Surrenders or withdrawals within Account			
R. 14,000	14,000	..	—14,000
Transfers from or to other Accounts			
R. —18,030	—18,030	..	+18,030
Total	70,000	72,776	+2,776

ACCOUNT V.—JAILS AND CONVICT SETTLEMENTS.

Major Head and Sub-head.		Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1		2	3	4
		Rs.	Rs.	Rs.
A.—Jails :				
A. 1.—Pay of Officers				
Non-voted O.	600	760	754	—6
M.	160			
Voted O.	13,800	11,900	11,559	—341
R.	—1,900			
A. 2.—Pay of Establishments				
O.	80,000	74,800	74,512	—288
R.	—5,200			
A. 3.—Allowances, Honoraria, etc.				
O.	3,600	2,250	2,104	—146
R.	—1,550			
Col. 1.—Appointment of an officer on less pay.				
A. 4.—Dietary, Clothing and Bedding Charges and other Supplies and Services				
O.	67,700	63,500	62,510	—990
R.	—4,200			
A. 5.—Contingencies and Miscellaneous Charges				
O.	4,600	3,050	2,985	—65
R.	—1,550			
Col. 1.—Mostly due to decrease in the number of prisoners.				
A. 6.—Establishment Charges paid to other Governments, Departments, etc.				
O.	1,000	..	..	..
R.	—1,000			
Col. 1.—No expenditure for sending juvenile offenders to reformatory schools, etc.; original provision made on the basis of previous year's actuals.				
B.—Jail Manufacture				
O.	11,700	13,100	11,313	—1,787
R.	1,400			
Col. 1.—Purchase of woollen yarn and other raw materials to meet larger demands of the public. Col. 4.—Non receipt of anticipated debits from the supplying departments.				
Surrenders or withdrawals within Account				
R.	5,000	5,000	..	—5,000
Transfers from or to other Accounts				
R.	8,800	8,800	..	—8,800
Totals				
{ Non-voted		760	754	—6
{ Voted		1,82,400	1,64,983	—17,417

ACCOUNT VI.—POLICE.

A.—District Executive Force—District Police :

A. 1.—Pay of Officers				
Non-voted O.	22,800	22,050	22,047	—3
M.	—750			
Voted O.	32,100	27,600	27,584	—16
R.	—4,500			
A. 2.—Police Force				
O.	8,34,000	7,92,000	7,92,651	+ 651
R.	—42,000			

Col. 1.—Employment of junior men and vacancies as a result of earthquake.

ACCOUNT VI.—POLICE—*concl'd.*

Major Head and Sub-head.			Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1			2	3	4
			Rs.	Rs.	Rs.
A.—District Executive Force—District Police— <i>concl'd.</i>					
A. 3.—Mounted Police					
	O.	34,000 }	33,800	33,730	—70
	R.	—200 }			
A. 4.—Office Establishments					
	O.	33,000 }	31,850	31,708	—142
	R.	—1,150 }			
A. 5.—Travelling Allowance					
Non-voted	O.	5,800 }	5,600	5,500	—100
	M.	—200 }			
Voted	O.	42,500 }	40,000	39,790	—210
	R.	—2,500 }			
A. 6.—Other Allowances, Honoraria, etc.					
Non-voted	O.	1,200 }	1,100	1,050	—50
	M.	—100 }			
Voted	O.	68,200 }	69,470	68,989	—481
	R.	1,270 }			
A. 7.—Arms and Ammunition					
	O.	3,300 }	3,800	3,227	—573
	R.	500 }			
Col. 4.—Non-receipt of certain debits from supplying departments					
A. 8.—Other Supplies and Services					
	O.	600 }	400	376	—24
	R.	—200 }			
A. 9.—Contingencies					
	O.	60,300 }	60,900	60,606	—294
	R.	600 }			
A. 10.—Grants-in-aid					
Non-voted	O.	1,200 }	1,740	1,738	—2
	M.	540 }			
Voted	O.	46,500 }	46,140	46,045	—95
	R.	—360 }			
A. 11.— <i>Deduct</i> —Amounts recovered from other Governments, Departments, etc.					
			—600	—600	..
B.—Contribution to the Punjab Government for the Police Training School, Phillaur					
			1,100	1,100	..
D.— <i>Deduct</i> —Probable Savings					
	O.	—10,000 }	..	..	..
	R.	10,000 }			
Col. 1.—Fully realised.					
Surrenders or withdrawals within Account					
	R.	27,000	27,000	..	—27,000
Transfers from or to other Accounts					
Gross	R.	21,540	21,540	..	—21,540
Deductions	R.	—10,000	—10,000	..	+10,000
<hr/>					
Totals { Non-voted			30,490	30,335	—155
{ Voted					
	{ Gross		11,55,600	11,05,806	—49,794
	{ Deductions		—10,600	—600	+10,000
	{ Net		11,45,000	11,05,206	—39,794

ACCOUNT VII.—ECCLESIASTICAL.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
<i>A.—Ecclesiastical Establishments :</i>			
<i>A. 1.—Church of England :</i>			
<i>A. 1 (1).—Pay of Officers</i>			
O. 19,100 }	19,400	19,989	+ 589
M. 300 }			
<i>Col. 4.—No provision made through oversight.</i>			
<i>A. 1 (2).—Pay of Establishments</i>	700	648	—52
<i>A. 1 (3).—Other Charges</i>			
O. 7,500 }	9,500	8,557	—943
M. 2,000 }			
<i>Col. 1.—Due to transfer travelling allowance and unanticipated visits of chaplain to Lahore.</i>			
<i>A. 2.—Church of Scotland—</i>			
<i>Pay of Establishments</i>			
O. 200 }	220	216	—4
M. 20 }			
<i>B.—Cemetery Establishment :</i>			
<i>B. 1.—Pay of Establishments</i>			
O. 4,000 }	3,800	3,695	—105
M. —200 }			
<i>B. 2.—Other Charges</i>	500	390	—110
<i>Total</i>	<u>34,120</u>	<u>33,495</u>	<u>—625</u>

ACCOUNT VIII.—POLITICAL.

<i>A.—Political Agents :</i>			
<i>A. 1.—Pay of Officers</i>			
O. 5,00,600 }	4,53,100	4,50,746	—2,354
M. —47,500 }			
<i>Col. 1.—Employment of junior officers.</i>			
<i>A. 2.—Pay of Establishments</i>			
O. 4,17,400 }	4,10,000	4,04,920	—5,080
M. —7,400 }			
<i>A. 3.—Allowances, Honoraria, etc.</i>			
O. 1,62,400 }	1,65,800	1,58,981	—6,819
M. 3,400 }			
<i>Col. 4.—Mainly less expenditure under passages and liabilities carried over.</i>			
<i>A. 4.—Supplies and Services</i>			
O. 20,000 }	25,200	21,682	—3,518
M. 5,200 }			
<i>Col. 1.—Purchase of a new car for the Hon'ble the Agent to the Governor General.</i>			
<i>Col. 4.—Smaller expenditure on purchase and repairs of tents.</i>			
<i>A. 5.—Contingencies</i>			
O. 1,30,100 }	1,28,000	1,26,498	—1,502
M. —2,100 }			
<i>A. 6.—Grants-in-aid, Contributions, etc.</i>			
O. 1,200 }	1,650	1,635	—15
M. 450 }			

ACCOUNT VIII.—POLITICAL—concl'd.

Major Head and Sub-head.		Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1		2 Rs.	3 Rs.	4 Rs.
<i>B.—Political Subsidies</i>		1,00,600	1,00,600	—
<i>C.—Entertainment Charges</i>				
	O. 87,000 }	95,800	95,492	—308
	M. 8,800 }			
<i>D.—Refugees and State prisoners</i>				
	O. 14,700 }	13,800	13,387	—413
	M. —900 }			
<i>E.—Miscellaneous</i>				
	O. 2,000 }	26,520	26,488	—32
	M. 24,520 }			
<i>Col. 1.—Presentation of certain arms to a ruling chief.</i>				
<i>Total</i>		14,20,470	14,00,429	—20,041

ACCOUNT IX.—FRONTIER WATCH AND WARD.

A.—Charges for Levies :

<i>A. 1.—Sibi</i>				
	O. 2,94,100 }	3,01,200	3,01,039	—161
	M. 7,100 }			
<i>A. 2.—Quetta-Pishin</i>				
	O. 1,89,300 }	1,91,000	1,90,315	—685
	M. 1,700 }			
<i>A. 3.—Kalat</i>				
	O. 2,26,000 }	2,25,500	2,23,696	—1,804
	M. —500 }			
<i>A. 4.—Loralai</i>				
	O. 1,83,500 }	1,83,000	1,82,166	—834
	M. —500 }			
<i>A. 5.—Zhob</i>				
	O. 2,65,700 }	2,60,200	2,57,161	—3,039
	M. —5,500 }			
<i>A. 6.—Others</i>				
	O. 54,800 }	48,800	47,653	—1,147
	M. —6,000 }			
<i>A. 7.—Deduct—Recoveries</i>				
	O. —12,700 }	—12,300	—12,066	+ 234
	M. 400 }			
<i>A. 8.—Works</i>				
	M. 3,750	3,750	3,726	—24

Col. 1.—Construction of a levy thana required urgently.

ACCOUNT IX.—FRONTIER WATCH AND WARD—contd.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
<i>B.—Zhob Militia :</i>			
<i>B. 1.—Pay of Officers</i>	80,400	79,871	—529
<i>B. 2.—Pay of Establishments</i>			
O. 3,54,000 }	3,52,100	3,50,520	—1,580
M. —1,900 }			
<i>B. 3.—Allowances, Honoraria, etc.</i>			
O. 1,44,100 }	1,42,700	1,42,362	—338
M. —1,400 }			
<i>B. 4.—Supplies and Services</i>			
O. 2,28,100 }	2,11,600	2,06,531	—5,069
M. —16,500 }			
<i>B. 5.—Contingencies</i>			
O. 35,700 }	30,500	30,521	+21
M. —5,200 }			
<i>B. 6.—Grants-in-aid, Contributions, etc.</i>			
O. 3,500 }	3,700	3,592	—108
M. 200 }			
<i>C.—Mekran Levy Corps :</i>			
<i>C. 1.—Pay of Officers</i>			
O. 25,000 }	25,500	27,326	+1,826
M. 500 }			
<i>Col. 4.—Adjustment of advance of pay to an officer towards the close of the year.</i>			
<i>C. 2.—Pay of Establishments</i>			
O. 1,54,000 }	1,49,500	1,47,028	—2,472
M. —4,500 }			
<i>C. 3.—Allowances, Honoraria, etc.</i>			
O. 30,400 }	32,700	32,484	—216
M. 2,300 }			
<i>C. 4.—Supplies and Services</i>			
O. 67,700 }	69,660	69,054	—606
M. 1,960 }			
<i>C. 5.—Contingencies</i>			
O. 17,100 }	25,900	25,968	+68
M. 8,800 }			
<i>Col. 1.—Expenditure on certain urgent petty construction and repairs works for Mekran Levy Corps.</i>			
<i>C. 6.—Grants-in-aid, Contributions, etc.</i>			
O. 600 }	630	613	—17
M. 30 }			

ACCOUNT IX.—FRONTIER WATCH AND WARD—concl'd.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
<i>D.—Chagai Levy Corps :</i>			
<i>D. 1.—Pay of Establishments</i>			
O. 1,25,700 }	95,200	94,616	—584
M. —30,500 }			
<i>Col. 1.—Non-employment of the full strength of the corps, owing to the delay in its reorganisation pending report of the Watch and Ward Committee.</i>			
<i>D. 2.—Allowances, Honoraria, etc.</i>			
O. 10,100 }	7,000	6,876	—124
M. —3,100 }			
<i>Col. 1.—See D. 1.</i>			
<i>D. 3.—Supplies and Services</i>			
O. 82,800 }	38,600	36,934	—1,666
M. —44,200 }			
<i>Col. 1.—See D. 1.</i>			
<i>D. 4.—Contingencies</i>			
O. 7,300 }	4,200	4,139	—61
M. —3,100 }			
<i>Col. 1.—See D. 1.</i>			
<i>E.—Miscellaneous :</i>			
<i>R. 1.—Secret Police Expenses</i>	9,000	8,121	—879
<i>E. 2.—Intelligence Bureau :</i>			
<i>E. 2. (1)—Pay of Officers</i>			
O. 18,000 }	19,360	19,352	—8
M. 1,360 }			
<i>E. 2 (2).—Pay of Establishments</i>			
O. 5,500 }	6,720	6,711	—9
M. 1,220 }			
<i>Col. 1.—More leave salary.</i>			
<i>E. 2. (3).—Secret Expenses</i>	8,000	7,897	—103
<i>E. 2 (4).—Other Charges</i>			
O. 6,900 }	7,150	7,163	+13
M. 250 }			
<i>E. 2 (5).—Grants-in-aid, Contributions, etc.</i>			
O. 600 }	760	753	—7
M. 160 }			
<i>E. 2 (6).—Deduct—Amount recovered from Army Estimates</i>	—18,600	—18,600	..
<i>E. 3.—Hospital Charges :</i>			
<i>E. 3 (1).—Pay of Establishments</i>			
O. 11,300 }	11,200	11,008	—192
M. —100 }			
<i>E. 3 (2).—Other Charges</i>			
O. 16,100 }	15,100	13,694	—1,406
M. —1,000 }			
<i>Col. 4.—Small savings under detailed heads.</i>			
<i>G.—Deduct—Probable Savings</i>			
O. —20,000 }	..	..	..
M. 20,000 }			
<i>Col. 1.—Fully realised.</i>			
<i>Totals</i>			
{ Gross	25,60,630	25,38,890	—21,740
{ Deductions	—30,900	—30,666	+234
{ Net	25,29,730	25,08,224	—21,506

ACCOUNT X.—EDUCATION.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
A.—Government Secondary Schools :			
A. 1.—Pay of Officers			
O. 9,000 }	12,060	9,806	—2,254
R. 3,060 }			
<i>Col. 1.</i> —Pay and leave salary of Educational Adviser and Superintendent of Education respectively. <i>Col. 4.</i> —Pay of an officer remained undischarged owing to his sudden death.			
A. 2.—Pay of Establishments			
O. 84,000 }	80,000	79,796	—204
R. —4,000 }			
A. 3.—Other Charges			
O. 16,800 }	16,400	16,260	—140
R. —400 }			
B.—Grants-in-aid to Non-Government Secondary Schools			
R. 17,680	17,680	17,665	—15
<i>Col. 1.</i> —To meet Government contribution of General Provident Fund of teachers of Non-Government schools destroyed in the earthquake and building grant to the Convent School, Quetta.			
C.—Government Primary Schools :			
C. 1.—Pay of Establishments			
O. 79,900 }	89,800	89,858	+58
R. 9,900 }			
C. 2.—Other Charges			
O. 17,800 }	23,550	23,429	—121
R. 5,750 }			
<i>Col. 1.</i> —Opening of girls' and boys' schools at Pishin and Quetta.			
D.—Grants-in-aid to Non-Government Primary Schools			
O. 8,100 }	..	..	..
R. —8,100 }			
<i>Col. 1.</i> —Provision for development of primary education transferred to various subheads viz. Rs. 6,000 to C. 1. and Rs. 2,100 to C. 2.			
F.—Grants-in-aid to Non-Government Special Schools			
O. 10,800 }	10,560	10,427	—133
R. —240 }			
G.—General :			
G. 1.—Inspection :			
G. 1 (1).—Pay of Establishments			
O. 13,400 }	13,110	13,219	+109
R. —290 }			
G. 1 (2).—Other Charges			
O. 2,900 }	3,900	3,782	—118
R. 1,000 }			
<i>Col. 1.</i> —Travelling allowance of the Educational Adviser's establishment Created during the year.			
G. 2.—Scholarships			
O. 38,100 }	35,830	34,985	—845
R. —2,270 }			
G. 3.—Miscellaneous			
O. 2,200 }	2,840	2,840	..
R. 640 }			
Transfers from or to other Accounts			
R. —22,730	—22,730	..	+22,730
Total	2,83,000	3,02,067	+19,067

ACCOUNT XI.—MEDICAL AND PUBLIC HEALTH.

Major Head and Sub-head.			Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1			2	3	4
			Rs.	Rs.	Rs.
A.—Medical Establishment :					
A. 1.—Pay of Officers					
	Non-voted O.	31,800 }	21,130	19,390	—1,740
	M.	—10,670 }			
Cols. 1 & 4.—A post remained vacant.					
	Voted O.	10,400 }	10,950	10,624	—326
	R.	550 }			
A. 2.—Pay of Establishments					
	O.	7,100 }	6,500	6,179	—321
	R.	—600 }			
A. 3.—Allowances and Contingencies					
	Non-voted O.	6,600 }	3,700	3,323	—377
	M.	—2,900 }			
Col. 1.—Less expenditure under cost of passages.					
	Voted O.	4,000 }	4,620	4,466	—154
	R.	620 }			
B.—Hospitals and Dispensaries :					
B. 1.—Pay of Officers					
			1,800	1,800	—
B. 2.—Pay of Establishments					
	O.	1,37,200 }	1,28,000	1,26,862	—1,138
	R.	—9,200 }			
B. 3.—Allowances, Honoraria, etc.					
	Non-voted		300	196	—104
	Voted O.	24,400 }	18,830	18,636	—194
	R.	—5,570 }			
Col. 1.—Certain posts remained vacant.					
B. 4.—Cost of Medicines, Diet, Clothing and Bedding of patients					
	O.	38,000 }	37,980	36,669	—1,311
	R.	—20 }			
B. 5.—Furniture and Apparatus					
	O.	6,500 }	4,600	4,418	—182
	R.	—1,900 }			
Col. 1.—Non-purchase of certain instruments for a hospital.					
B. 6.—Other Expenses					
	O.	16,300 }	13,100	12,392	—708
	R.	—3,200 }			
Col. 1.—Due mainly to discontinuance of free uniforms to compounders.					
B. 7.—Grants-in-aid to Hospitals and Dispensaries					
			9,500	9,432	—68
B. 8.—Deduct—Amount recovered from the North-Western Railway and Nushki Town Fund					
			—100	—120	—20
C.—Mental Hospital					
			14,000	12,963	—1,037
Col. 4.—Fewer Baluchistan lunatics in mental hospitals of other provinces.					

ACCOUNT XI.—MEDICAL AND PUBLIC HEALTH—*concl'd.*

Major Head and Sub-head.*	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
D.—Medical colleges and schools—			
Amount paid to other Governments, Departments, etc.			
O. 200 }	..	..	..
R. —200 }			
F.—Public Health Establishment :			
F. 1.—Pay of Establishments			
O. 6,800 }	5,560	5,550	—10
R. —1,240 }			
Col. 1.—New entrants on lower pay.			
F. 2.—Other Charges			
O. 4,200 }	3,350	3,277	—73
R. —850 }			
G.—Grants-in-aid for Public Health purposes			
O. 4,000 }	2,500	2,500	..
R. —1,500 }			
Col. 1.—Discontinuance of Government contribution to Quetta Municipality.			
Surrenders or withdrawals within Account			
R. 15,000	15,000	..	—15,000
Transfers from or to other Accounts			
R. 8,110	8,110	..	—8,110
Totals { Non-voted	26,930	24,709	—2,221
{ Voted { Gross	2,82,600	2,53,968	—28,632
{ Deductions	—100	—120	—20
{ Net	2,82,500	2,53,848	—28,652

ACCOUNT XII.—AGRICULTURE, SCIENTIFIC DEPARTMENTS, MISCELLANEOUS DEPARTMENTS, ETC.

A.—Agriculture—Experimental Farms :			
A. 1.—Pay of Establishments			
O. 7,300 }	5,440	5,384	—56
R. —1,860 }			
Col. 1.—Vacancies and appointment of clerks on less pay.			
A. 2.—Other Charges			
O. 7,000 }	10,120	10,181	+61
R. 3,120 }			
Col. 1.—Purchase of more plants, etc.			
B.—Agriculture—Agricultural experiments :			
B. 1.—Pay of Officers			
O. 11,800 }	11,820	11,815	—5
R. 20 }			
B. 2.—Pay of Establishments			
O. 2,100 }	1,350	1,334	—16
R. —750 }			
B. 3.—Allowances, Honoraria, etc.			
O. 2,900 }	3,000	3,000	..
R. 100 }			
B. 4.—Contingencies	2,000	2,000	..

ACCOUNT XII.—AGRICULTURE, SCIENTIFIC DEPARTMENTS, MISCELLANEOUS.
DEPARTMENTS, ETC.—*contd.*

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
Rs.	Rs.	Rs.	
C.—Agriculture—Entomological Research :			
C. 1.—Pay of Establishments	4,100	4,074	—26
C. 2.—Allowances, Honoraria, etc.			
O. 1,100 }	800	799	—1
R. —300 }			
C. 3.—Contingencies			
O. 1,500 }	3,100	3,098	—2
R. 1,600 }			
<i>Col. 1.</i> —Purchase of certain apparatus for laboratories.			
D.—Agriculture—Seed Farm Establishment :			
D. 1.—Pay of Establishments			
O. 2,600 }	1,830	1,807	—23
R. —770 }			
D. 2.—Other Charges			
O. 9,400 }	13,940	13,853	—87
R. 4,540 }			
<i>Col. 1.</i> —Expenditure on a cotton growing experiment.			
E.—Agriculture—Public Exhibition and Fairs—			
Grants-in-aid to Horse and Cattle shows			
in Baluchistan	3,400	3,374	—26
F.—Veterinary Charges :			
F. 1.—Superintendence—			
Pay of Officers			
O. 9,700 }	7,500	7,500	..
R. —2,200 }			
<i>Col. 1.</i> —Non-utilization of a provision for leave salary.			
F. 2.—Subordinate Establishments :			
F. 2 (1).—Pay of Establishments			
O. 27,300 }	23,480	23,462	—18
R. —3,820 }			
F. 2 (2).—Other Charges			
Non-voted M. 100	100	95	—5
Voted O. 14,700 }	14,530	14,464	—66
R. —170 }			
F. 3.—Hospitals and Dispensaries :			
F. 3 (1).—Pay of Establishments			
O. 3,000 }	3,170	3,132	—38
R. 170 }			
F. 3 (2).—Other Charges			
O. 26,100 }	20,300	19,518	—782
R. —5,800 }			
<i>Col. 1.</i> —Due to purchase of bulls instead of stallions.			
F. F.—Co-operative Credit :			
F. F. 1.—Other Charges			
R. 150	150	110	—40
H.—Museum :			
Pay of Establishments			
O. 2,400 }	100	86	—14
R. —2,300 }			
<i>Col. 1.</i> —Non-revival of the Museum after the earthquake.			

ACCOUNT XII.—AGRICULTURE, SCIENTIFIC DEPARTMENTS, MISCELLANEOUS
DEPARTMENTS, ETC.—*concl'd.*

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
Rs.	Rs.	Rs.	
I.—Exploration of Coal, Petroleum and Minerals :			
I. 1.—Pay of Establishments			
O. 3,200 }	2,910	2,896	—14
R. —290 }			
I. 2.—Other Charges			
O. 400 }	480	469	—11
R. 80 }			
J.—Miscellaneous Departments :			
J. 1.—Examination			
O. 1,000 }	1,710	1,670	—40
R. 710 }			
J. 2.—Boiler Factory and Electricity Inspection :			
J. 2 (1).—Pay of Officers	2,400	2,400	..
J. 2 (2).—Pay of Establishments			
O. 1,700 }	1,540	1,540	.
R. —160 }			
J. 2 (3).—Other Charges			
Non-voted O. 1,700 }	1,950	1,921	—29
M. 250 }			
Voted O. 1,200 }	730	705	—25
R. —470 }			
Surrenders or withdrawals within Account			
R. 4,000	4,000	..	—4,000
Transfers from or to other Accounts			
R. 4,400	4,400	..	—4,400
Totals			
{ Non-voted	4,450	4,416	—34
{ Voted	1,45,900	1,36,271	—9,629

ACCOUNT XII-A —CIVIL WORKS—EXPENDITURE ON RECONSTRUCTION OF QUETTA.

A.—Clearance of the city			
R. 8,67,700	8,67,700	7,84,083	—83,617
Col. 4.—Mainly due to adjustment of sale proceeds of machinery. It was not anticipated that buyers would be available during the year.			
B.—Original Works Buildings :			
B. 1.—General Administration			
R. 1,70,340	1,70,340	1,55,600	—14,740
Col. 4.—Due to some contractors not having turned up for payment during the year.			
B. 3.—Police			
R. 350	350	347	—3
B. 5.—Education			
R. 32,280	32,280	31,977	—303
C.—Original Works—Communications			
R. 58,260	58,260	46,596	—11,664
Col. 4.—Due to non-receipt of book debits from the Military Accounts Department for reconstruction of bridges.			
D.—Original Works—Miscellaneous			
R. 50,570	50,570	50,666	+96

ACCOUNT XII.—A. CIVIL WORKS—EXPENDITURE ON RECONSTRUCTION OF QUETTA—*concl'd.*

Major Head and Sub-head.				Final Appropriation.	Actual Expenditure.	Excess + Saving—.
1				2	3	4
				Rs.	Rs.	Rs.
E.—Establishments :						
E. 1.—Pay of officers						
<i>Non-voted</i>	M.	12,400		12,400	11,741	—659
Col. 4.—Due to an officer having drawn his pay for February 1937 in April 1937.						
<i>Voted</i>	R.	9,600		9,600	9,649	+49
E. 2.—Pay of Establishments						
<i>R.</i>		44,100		44,100	42,867	—1,233
Col. 4.—Due to early discharge of some establishment on the early completion of clearance.						
E. 3.—Other Charges						
<i>R.</i>		14,300		14,300	13,688	—612
Col. 4.—Due to economy. See also E. 2.						
E. 4.—Establishment charges payable to other Governments Departments, etc.						
<i>R.</i>		23,606		23,606	23,698	+92
E. 5.— <i>Deduct</i> —recoveries from other Departments, Local Bodies, etc.						
<i>R.</i>		—12,366		—12,366	—12,180	+186
F.—Tools and Plants						
<i>R.</i>		4,480		4,480	5,457	+977
Col. 4.—Due to execution of works through the agency of the Military Engineering Services instead of through that of the Executive Engineer, Quetta city.						
G.—Suspense	R.	50,500		50,500	43,760	—6,740

Col. 4.—Mainly due to transfer of oil with machinery to Irrigation Department on completion of clearance work.

Transfers from or to other Accounts

Gross		R.	—13,26,086	—13,26,086	..	+13,26,086
Deductions		R.	12,366	12,366	..	—12,366
Totals						
{ <i>Non-voted</i>				12,400	11,741	—659
{ <i>Voted</i>	{ Gross			..	12,08,388	+12,08,388
	{ Deductions			..	—12,180	—12,180
	{ Net			..	11,96,208	+11,96,208

NOTE.—The account was opened to exhibit separately the expenditure on the reconstruction of Quetta originally provided under Account XIV subhead A. 9.

ACCOUNT XIII.—MISCELLANEOUS.

A.—Miscellaneous Compensations

A. 1.—*Quit Rents* 1,51,500 1,51,500 ..

A. 2.—Other Compensations

Non-voted 30,000 30,000 ..

Voted O. 1,800 1,940 1,903 —37

 R. 140 }

B.—Miscellaneous Durbar Charges

 O. 51,000 } 50,000 49,832 —168

 M. —1,000 }

C.—Donations for Charitable purposes and charges on account of European vagrants

 O. 1,300 1,590 1,586 —4

 R. 290 }

ACCOUNT XIII.—MISCELLANEOUS—*concl'd.*

Major Head and Sub-head.		Final Appropriation.	Actual Expenditure.	Excess + Saving—.
1		2	3	4
		Rs.	Rs.	Rs.
D.—Grants-in-aid				
	O. 2,000 }	1,360	1,360	..
	R. —640 }			
E.—Other Charges				
	O. 20,400 }	14,040	14,956	+ 916
	R. —6,360 }			
<i>Col. 1.</i> —Mainly under 'Temporary loans written off'. <i>Col. 4.</i> —Non-provision of funds through oversight.				
Surrenders or withdrawals within Account				
	R. 5,600	5,600	..	—5,600
Transfers from or to other Accounts				
	R. 970	970	..	—970
Totals	{ <i>Non-voted</i>	2,31,500	2,31,332	—168
	{ <i>Voted</i>	25,500	19,805	—5,695

ACCOUNT XIV.—EXTRAORDINARY CHARGES.

A.—Expenditure due to Earthquake :

A. 1.—Extra Police.

<i>Non-voted</i>	O. 3,800 }	950	937	—13
	M. —2,850 }			

Col. 1.—Abolition of the post of Assistant Superintendent of Police.

Voted	O. 1,17,500 }	69,200	78,607	+ 9,407
	R. —48,306 }			

Col. 1.—Reduction in the strength of additional police. *Col. 4.*—Adjustment of cost of Railway Warrants, travelling allowance, and telegram charges, etc.

A. 2.—Hutting, Tentage, Water Supply and Lighting, etc.

	O. 800 }	4,33,800	3,94,448	—39,352
	R. 4,33,000 }			

Col. 1.—Due to construction of certain works. *Col. 4.*—Unanticipated receipts from the Defence Department on account of cost of accommodation of seats to the 8th Road Construction Battalion in the Race Course grounds.

A. 3.—Extra Public Health

<i>Non-voted</i>	M. 8,870	8,870	8,655	—215
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Col. 1.—Provision of pay of certain officers.

Voted	O. 1,27,500 }	34,400	35,432	+ 1,032
	R. —93,100 }			

Col. 1.—Retention of one medical officer instead of two and transfer of the Sanitary Engineer. *Col. 4.*—Expenditure on Malaria Survey adjusted after the close of the year.

A. 4.—Protection of the City Area

	O. 16,000 }	39,200	28,867	—10,333
	R. 23,200 }			

Col. 1.—Expenditure on poles, flood lights and barbed wires. *Col. 4.*—Debits on account of poles, etc., not received.

ACCOUNT XIV.—EXTRAORDINARY CHARGES—*contd.*

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
A.—Expenditure due to Earthquake— <i>contd.</i>			
A. 5.—Salvage operations			
Non-voted O. 31,500 } M. —28,420 }	3,080	2,750	—330
Col. 1.—Abolition of posts of Claims Commissioner and his three assistants.			
Voted O. 8,61,000 } R. —8,34,500 }	26,500	38,731	+12,231
Col. 1.—Completion of salvage operations in the year 1935-36, was not anticipated originally. Col. 4.—Unanticipated debit from the Defence Department for sundry charges.			
A. 6.—Extra Administrative and Clerical Staff			
Non-voted O. 18,000 } M. 9,600 }	27,600	26,656	—944
Col. 1.—Due to pay and passage money of an officer and leave salary of another.			
Voted O. 10,800 } R. 31,400 }	42,200	41,468	—732
Col. 1.—Pay of an officer and other establishment in the Foreign and Political Department and other charges of the Additional Political Agent, Quetta.			
A. 7.—Extra Judicial Staff			
Non-voted	..	113	+113
Col. 4.—Debits received from Punjab after the close of the year.			
Voted R. 43,500	43,500	48,232	+4,732
Col. 1.—Pay and allowances of two officers and their establishment and contingent charges. Col. 4.—Unanticipated debits from Punjab representing leave salary of an officer.			
A. 8.—Medical			
Non-voted M. 2,000	2,000	2,471	+471
Col. 1.—To meet charges of officers of the Punjab Medical Department deputed to Quetta.			
Col. 4.—Unanticipated book debits.			
Voted R. 9,300	9,300	8,927	—373
Col. 1.—See Non-voted.			
A. 9.—Renewal and Reconstruction			
O. 27,69,100 } R. —27,69,100 }	..	..	..
Col. 1.—Transfer of provision to Account XII-A and postponement of construction of new buildings.			
A. 10.—Miscellaneous			
Non-voted O. 17,000 } M. 5,300 }	22,300	22,231	—69
Col. 1.—Separation allowance for offices whose return to Quetta during the year was not anticipated.			
Voted O. 27,000 } R. 10,53,180 }	10,80,180	10,36,430	—43,750
Col. 1.—To meet the charges of repairs to <i>Karezes</i> , compensatory allowances of police officers, expenditure incurred by Defence Department after earthquake and write off of balances of loans outstanding against Quetta Municipality. Col. 4.—Certain debits not raised by the Military Accounts Department.			

ACCOUNT XIV.—EXTRAORDINARY CHARGES—*concl'd.*

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
A.—Expenditure due to Earthquake—<i>concl'd.</i>			
A. 11.—Grants-in-aid, etc.			
Non-voted M. 1,000	1,000	62	—938
<i>Col. 1.</i> —To meet passage contributions of officers on deputation from the Punjab Government. <i>Col. 4.</i> —Due to non-raising of debits by the Punjab Government on account of passage contributions of officers lent by them.			
Voted R. 1,05,700	1,05,700	1,05,069	—631
<i>Col. 1.</i> —To meet Grants-in-aid to Quetta Municipality, Boy Scouts Association and Grammar School, Quetta.			
A. 12.—English Charges (<i>High Commissioner</i>)			
O. 5,000 }	24,000	22,584	—1,416
M. 19,000 }			
<i>Col. 1.</i> —Leave salaries of two officers not provided for, overseas pay of more officers chargeable to this head and unforeseen payments on account of passages, etc. <i>Col. 4.</i> —Additional appropriation included Rs. 1,000 sanctioned in excess of requirements.			
A. 13.—Loss or Gain by Exchange	..	—132	—132
Surrenders or with-drawals within Account			
R. 7,32,000	7,32,000	..	—7,32,000
Transfers from or to other Accounts			
R. 13,13,720	13,13,720	..	—13,13,720
Totals { Non-voted			
{ Voted			
	89,800	86,327	—3,473
	39,29,700	18,16,211	—21,13,489

NOTE.

Account XII.—The Income and Expenditure Account of the Fruit Experiment Station, Quetta for the year 1936-37 has been audited and a certificate recorded thereon for inclusion in the Baluchistan Administration Report for that year.

IMPORTANT COMMENTS.

Quetta Earthquake.—The expenditure necessitated by the Quetta Earthquake falls mainly under two categories, viz. (i) Relief measures including salvage and temporary housing and (ii) Reconstruction of Quetta. The following table shows the progressive expenditure (both voted and non-voted) up to 1936-37 on the above categories :—

	In 1936-37	To the end of 1936-37
	Rs.	Rs.
(i) Relief measures including salvage and temporary housing.	19,02,538	61,49,672
(ii) Reconstruction of Quetta.	12,07,949	12,34,791

2. The Railway Department had issued free railway permits to the value of Rs. 4,78,190 to the Quetta refugees in 1935-36. Half of this had been borne by that Department and the other half shared by the Relief Fund and certain Departments of Government. As it was, however, subsequently decided that no part of the expenditure incurred immediately after the earthquake by the Defence or the Railway Department should be debited to the Relief Fund, a reimbursement of Rs. 1,60,635 was made to that Fund in 1936-37 by a debit to the sub-head A. 10—Miscellaneous, Account No. XIV.

3. In pursuance of the above decision, a sum of Rs. 27,000 representing expenditure on sea-passages of servants and dependants of Military Officers, borne by the Defence Department in 1935-36, was also adjusted against this grant under the above mentioned sub-head in 1936-37.

4. As mentioned in paragraph 27 of the Audit Report, 1937 the balance of the loan of Rs. 2,25,000 against the Quetta Municipality was written off in 1936-37, and an additional grant-in-aid of Rs. 84,000 was paid in 1936-37.

5. *Losses.*—Government stores to the value of Rs. 1,63,287 and various articles, the value of which could not be assessed accurately, were also written off.

6. *Advances.*—A sum of Rs. 41,000 was advanced to certain shop-keepers immediately after the earthquake to start business and to mitigate their sufferings. Out of this, a sum of Rs. 10,375 was written off and the balance has been recovered.

GRANT NO. 80.—DELHI.

Abstract of Accounts.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
Account I.—Direct Demands on the Revenue	4,69,600	4,88,847	+19,247
Account II.—General Administration			
<i>Non-voted</i>	95,361	95,192	—169
Voted { Gross	3,67,200	4,04,028	+36,828
{ Deductions	..	—20,569	—20,569
{ Net	3,67,200	3,83,459	+16,259
Account III.—Administration of Justice			
<i>Non-voted</i>	9,100	9,117	+17
Voted { Gross	2,77,600	2,75,436	—2,164
{ Deductions	—3,600	—3,600	..
{ Net	2,74,000	2,71,836	—2,164
Account IV.—Jails and Convict Settlements			
<i>Non-voted</i>	1,200	1,000	—200
Voted	1,03,900	1,10,910	+7,010
Account V.—Police			
<i>Non-voted</i>	51,041	50,903	—138
Voted	11,13,700	11,16,999	+3,299
Account VI.—Education			
	9,05,200	9,09,374	+4,174
Account VII.—Medical			
<i>Non-voted</i>	24,800	24,576	—224
Voted { Gross	7,46,400	6,58,427	—87,973
{ Deductions	—100	—50	+50
{ Net	7,46,300	6,58,377	—87,923
Account VIII.—Public Health			
<i>Non-voted</i>	49,154	46,357	—2,797
Voted { Gross	21,10,500	9,66,585	—11,43,915
{ Deductions	..	—4,558	—4,558
{ Net	21,10,500	9,62,027	—11,48,473
Account IX.—Other Expenditure Heads			
<i>Non-voted</i> { Gross	28,544	30,050	+1,506
{ Deductions	—1,200	—1,200	..
{ Net	27,344	28,850	+1,506
Voted { Gross	4,98,600	5,28,558	+29,958
{ Deductions	..	—7,700	—7,700
{ Net	4,98,600	5,20,858	+22,258
Totals { <i>Non-voted</i> { Gross	2,59,200	2,57,195	—2,005
{ Deductions	—1,200	—1,200	..
{ Net	2,58,000	2,55,995	—2,005
{ Gross	65,92,700	54,59,074	—11,33,626
{ Deductions	—3,700	—36,477	—32,777
{ Net	63,89,000	54,22,597	—11,66,403

NOTE.

The savings under sub-heads F. 1. and F. 2 in Account VIII are mainly responsible for the total saving in the voted section of the grant out of which savings to the extent of Rs. 10,65,463 were surrendered to Government. The amount of saving represents 17.70 per cent. of the total grant as against an excess of .24 per cent. during 1935-36.

ACCOUNT I.—DIRECT DEMANDS ON THE REVENUE.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
A.—Land Revenue :			
A. 1.—Charges of Administration :			
A. 1. (1) Pay of Officers			
R. 4,200	4,200	4,093	—107
<i>Col. 1.</i> —Charges for preliminary work in connection with the Improvement Trust.			
A. 1 (2).—Pay of Establishments			
O. 19,600	19,960	19,797	—163
R. 300			
A. 1 (3).—Other Charges			
O. 36,900	21,850	22,869	+1,019
R. —15,050			
<i>Col. 1.</i> —Transfer of Rs. 30,300 to sub-head A. 4 for extension of a new market and conservancy arrangements, partly counterbalanced by extra provision (Rs. 15,250) for renewal of leases, law charges, formation of Delhi Improvement Trust, Office of the Secretary to the Chief Commissioner, Delhi and for the shifting of Nazul Office. <i>Col. 4.</i> —Inadequate provision.			
A. 2.—Land Records :			
A. 2 (1).—Pay of Establishments	30,800	30,269	—531
A. 2 (2).—Other Charges	4,900	4,523	—377
A. 3.—Assignments and compensations	3,600		—3,600
<i>Col. 4.</i> —Payment to the widow of a military officer subsequently decided to be debitable to Defence Estimates.			
A. 4.—Works			
O. 1,500	41,144	33,046	—8,098
R. 39,644			
<i>Col. 1.</i> —See A. 1 (3). Also compensation to certain ruling princes and chiefs for compound walls of building sites. <i>Col. 4.</i> —Additional provision proved excessive.			
B.—Excise :			
B. 1.—Assignments and Compensations	3,12,100	3,12,000	—100
B. 2.—Pay of Establishments			
O. 10,900	12,300	12,177	—123
R. 1,400			
B. 3.—Other Charges			
O. 31,600	32,500	29,559	—2,941
R. 900			
<i>Col. 4.</i> —Less purchase of opium.			
C.—Stamps :			
C. 1.—Pay of Establishments	700	697	—3
C. 2.—Other Charges			
O. 8,900	10,400	11,610	+1,210
R. 1,500			
<i>Col. 1.</i> —Special stamp required for the renewal of Advocates Licenses. <i>Col. 4.</i> —Purchase of more stamps and discount paid to stamp vendors.			
D.—Forest :			
D. 1.—Pay of Establishments			
O. 1,200	1,225	1,226	+1
R. 25			
D. 2.—Other Charges			
O. 2,400	3,350	3,031	—319
R. 950			
E.—Registration :			
E. 1.—Pay of Establishments			
O. 4,400	4,000	3,927	—73
R. —400			
E. 2.—Other Charges	100	23	—77
Transfers from or to other Accounts.			
R. —33,469	—33,469		+33,469
Total	4,69,600	4,88,847	+19,247

ACCOUNT II.—GENERAL ADMINISTRATION.

Major Head and Sub-head.		Final Appropriation.	Actual Expenditure.	Excess + Saving —.	
1		2	3	4	
		Rs.	Rs.	Rs.	
A.—Chief Commissioner :					
A. 1.—Pay of Officers					
Non-voted	O. 36,000	47,000	46,951	—49	
	M. 11,000				
Col. 1.—Appointment of an officer on special duty and the disbursement of the pay of the Chief Commissioner for the broken period of March 1937 on the termination of his tenure.					
Voted	O. 9,000		9,500	..	
A. 2.—Pay of Establishments					
	O. 48,300	49,500	49,454	—46	
	R. 1,200				
A. 3.—Allowances, Honoraria and Contingencies					
Non-voted	O. 7,200	7,600	7,596	—4	
	M. 400				
Voted	O. 10,700	11,000	11,520	+520	
	R. 300				
Col. 4.—Certain debits from the Government Printing adjusted after the close of the year.					
A. 4.—Grants-in-aid, Contributions, etc.					
	O. 600	750	752	+2	
	M. 150				
C.—Local Fund Audit Charges paid to the Audit Department					
	O. 5,400	..	..	..
	R. —5,400				
Col. 1.—Discontinuance of payment of audit charges by the Local Administration.					
See Note 1.					
D.—District Administration :					
D. 1.—Pay of Officers					
Non-voted	O. 28,000	35,700	35,657	—43	
	M. 7,700				
Col. 1.—Appointment of the Secretary to the Chief Commissioner, Delhi, for City Improvement.					
Voted	O. 69,900	77,100	75,812	—1,288	
	R. 7,200				
Cols. 1 & 4.—Leave salaries.					
D. 2.—Pay of Establishments					
	O. 1,59,100	1,60,100	1,57,778	—2,322	
	R. 1,000				
D. 3.—Allowances, Honoraria, etc.					
Non-voted	O. 2,000	3,346	3,270	—76	
	M. 1,346				
Col. 1.—See D (1).					
Voted	O. 16,100	19,970	18,407	—1,563	
	R. 3,870				
Col. 1.—Travelling expenses in connection with District Board elections.					
D. 4.—Contingencies and Supplies and Services					
	O. 48,700	59,700	61,488	+1,788	
	R. 11,000				
Col. 1.—Cost of plans purchased by the Land and Development Officer, rent of the office building and additional expenditure on the preliminary work in connection with Improvement Trust.					
D. 5.—Grants-in-aid, Contributions, etc.					
	O. 600	965	966	+1	
	M. 365				
E.—Works :					
E. 1.—Works financed from the Fund for Economic Development and Improvement of Rural Areas			20,569	+20,569	
Col. 4.—Sub-head opened in August 1936. Provision by reappropriation was also not possible as no data was available.					
E. 2.— <i>Defunct</i> .—Amount transferred from the Fund for Economic Development and Improvement of Rural Areas		..	—20,569	—20,569	
Col. 4.—See E. 1.					
Transfers from or to other Accounts					
	R. —19,170	—19,170	..	+19,170	
Totals	{ Non-voted	95,361	95,192	—169	
		{ Voted	Gross 3,67,200	4,04,028	+36,828
			Deductions ..	—20,569	—20,569
			Net 3,67,200	3,83,459	+16,259

ACCOUNT III.—ADMINISTRATION OF JUSTICE.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
A.—High Courts and Chief Courts	66,100	66,100	..
B.—Law Officers :			
B. 1.—Pay of Officers	12,000	12,000	..
B. 2.—Other Charges			
O. 4,300 }	1,900	1,763	—137
R. —2,400 }			
<i>Col. 1.—Less fee paid to lawyers.</i>			
C.—Civil and Sessions Courts :			
C. 1.—Pay of Officers			
Non-voted O. 36,000 }	8,800	8,763	—37
M. —27,200 }			
<i>Col. 1.—Posting of a voted officer in place of a non-voted and change of personnel.</i>			
Voted O. 55,000 }	65,600	69,679	+4,079
R. 10,600 }			
<i>Col. 1.—Posting of a voted officer as District Judge. See non-voted. Col. 4.—Unanticipated debit for leave salary of officers after reversion.</i>			
C. 2.—Pay of Establishments			
O. 65,100 }	61,100	56,922	—4,178
R. —4,000 }			
<i>Cols. 1 & 4.—Retirement of a few highly paid clerks and non-entertainment of additional staff.</i>			
C. 3.— <i>Grants-in-aid, Contributions, etc.</i>			
O. 600 }	..	..	..
M. —600 }			
C. 4.—Other Charges			
Non-voted O. 300 }	300	354	+54
Voted O. 12,300 }	12,950	12,848	—102
R. 650 }			
C. 5.— <i>Deduct.</i> —Amount recovered on account of the Punjab share of cost of District and Sessions Judge, Delhi	—3,600	—3,600	..
D.—Courts of Small Causes :			
D. 1.—Pay of Officers			
O. 15,600 }	14,900	14,390	—510
R. —700 }			
D. 2.—Pay of Establishments			
O. 14,900 }	13,700	13,662	—38
R. —1,200 }			
D. 3.—Other Charges	2,300	2,281	—19
E.—Criminal Courts			
O. 30,000 }	25,800	25,791	—9
R. —4,200 }			
<i>Col. 1.—Variation on diet and road money to witnesses.</i>			
Transfers from or to other Accounts.			
R. 1,250	1,250	..	—1,250
Totals			
Non-voted	9,100	9,117	+17
Voted	2,77,600	2,75,436	—2,164
Gross			
Deductions	—3,600	—3,600	..
Net	2,74,000	2,71,836	—2,164

ACCOUNT IV.—JAILS AND CONVICT SETTLEMENTS.

Major Head and Sub-head.				Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1				2	3	4
				Rs.	Rs.	Rs.
A. —Jails :						
A. 1.—Pay of Officers						
Non-voted				1,200	1,000	—200
Voted O. 4,700				5,676	5,637	—39
R. 976 }						
A. 2.—Pay of Establishments						
O. 27,900				26,732	24,702	—2,030
R. —1,168 }						
Col. 4.—Change of incumbents and entertainment of temporary staff for a shorter period.						
A. 3.—Allowances, Honoraria, etc.				5,000	4,703	—297
A. 4.—Supplies and Services						
O. 55,500				51,100	64,699	+13,599
R. —4,400 }						
Col. 1.—Based on actuals. Col. 4.—Adjustment after the close of the year on account of railway requisitions and warrant credit notes.						
A. 5.—Contingencies						
O. 6,500				5,524	4,447	—1,077
R. —976 }						
Col. 4.—Less expenditure on repairs to buildings.						
B.—Jail Manufacture						
O. 4,300				7,800	6,722	—1,078
R. 3,500 }						
Col. 1.—Increased activity of the Jail factory. Col. 4.—Fall in prices of raw material and economy.						
Transfers from or to other Accounts.						
R. 2,068				2,068	..	—2,068
Totals { Non-voted				1,200	1,000	—200
{ Voted				1,03,900	1,10,910	+7,010

ACCOUNT V.—POLICE.

A. —District Executive Force—District Police :

A. 1.—Pay of Officers

<i>Non-voted</i>	O. 39,500	}	34,700	34,364	—336
	M. —4,800				
Voted	O. 22,600	}	27,830	27,985	+155
	R. 5,230				

Col. 1.—Leave salary of officers after reversion.

A. 2.—Pay of Establishments

<i>Non-voted</i>	O. 6,100	}	6,530	6,521	—9
	M. 430				
Voted	O. 6,54,400	}	6,46,400	6,45,867	—533
	R. —8,000				

A. 3.—Grants-in-aid, Contributions, etc.

<i>Non-voted</i>	O. 1,800	}	1,822	2,331	+509
	M. 22				

Col. 4.—Debits for passage contributions after the close of the year.

Voted		38,100	38,100	..
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ACCOUNT V.—POLICE—*concl'd.*

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —
1	2	3	4
	Rs.	Rs.	Rs.
A.—District Executive Force—District Police— <i>concl'd.</i>			
A. 4.—Other Charges			
Non-voted O. 7,500 } M. 489 }	7,989	7,687	—302
Voted	3,24,500	3,30,237	+5,737
Col. 4.—Mainly due to adjustments after the close of the year.			
A. 5.—Charges paid to other Governments, Departments, etc.	5,860	3,445	—2,355
Col. 4.—His Excellency the Viceroy having travelled mostly by aeroplane during the year caused saving in the provision made under this head for charges by railway.			
B.—Railway Police—Charges paid to the Punjab Government	64,700	68,525	+3,825
Col. 4.—Debits after the close of the year.			
C.—Police Training Schools	3,600	2,750	—850
Col. 4.—Deputation of fewer men for training at Phillaur.			
Transfers from or to other Accounts			
R. 2,770	2,770	..	—2,770
Totals { Non-voted	51,041	50,903	—138
{ Voted	11,13,700	11,16,909	+3,209

ACCOUNT VI.—EDUCATION.

A.—Grants-in-aid to Delhi University			
O. 90,000 } R. 10,000 }	1,00,000	1,00,000	..
Col. 1.—Restoration of the 10 per cent. cut in July 1936.			
B.—Government Professional Colleges—Estab- lishment Charges paid to other Govern- ments, Departments, etc.			
O. 1,000 } R. 830 }	1,830	1,830	..
C.—Grants-in-aid to Non-Government Arts Colleges			
O. 98,600 } R. —790 }	97,810	97,867	—3
D.—Government Secondary Schools :			
D. 1.—Pay of Officers			
O. 5,200 } R. 3,000 }	8,200	8,031	—169
Col. 1.—Unanticipated debit of an arrear salary.			
D. 2.—Pay of Establishments			
O. 52,200 } R. —2,625 }	49,575	49,605	+30
D. 3.—Other Charges			
O. 34,500 } R. —3,500 }	31,000	31,044	+44

ACCOUNT VI.—EDUCATION—*concl'd.*

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
E.—Grants-in-aid to Non-Government Secondary Schools :			
E. 1.—Recurring Grants			
O. 2,10,900 }	1,86,920	1,86,607	—313
R. —23,980 }			
<i>Col. 1.</i> —Savings accrued by strict application of the Punjab Education Code rules were reappropriated to meet urgent needs for primary and secondary schools.			
E. 2.—Building and other Non-recurring Grants			
O. 23,000 }	29,510	29,507	—3.
R. 6,510 }			
<i>Col. 1.</i> —Certain urgent grants to local bodies and aided secondary schools.			
F.—Grants-in-aid to Local Bodies for Secondary Education			
O. 73,200 }	78,525	78,523	—2.
R. 5,325 }			
H.—Grants-in-aid to Local Bodies for Primary Education :			
H. 1.—Recurring Grants			
O. 2,05,400 }	2,19,460	2,19,458	—2.
R. 14,060 }			
H. 2.—Non-Recurring Grants.	4,000	4,000	..
I.—Government Special Schools :			
I. 1.—Pay of Establishments			
O. 23,900 }	22,800	22,717	—83.
R. —1,100 }			
I. 2.—Other Charges			
O. 15,400 }	14,500	14,453	—47.
R. —900 }			
J.—Grants-in-aid to Non-Government Special Schools.			
	2,000	2,000	..
K.—General :			
K. 1.—Direction :			
K 1 (1).—Pay of Officers	7,200	7,175	—25.
K 1 (.)—Pay of Establishments.			
O. 1,100 }	1,180	1,176	—4
R. 80 }			
K. 1 (3).—Other Charges	2,300	2,284	—16.
K. 2.—Inspection :			
K. 2 (1).—Pay of Officers			
O. 12,800 }	12,000	11,779	—221.
R. —800 }			
K. 2 (2).—Pay of Establishments			
O. 14,600 }	13,500	13,844	+344.
R. —1,100 }			
K. 2 (3).—Other Charges	6,900	6,871	—29
K. 3.—Scholarships			
O. 6,400 }	5,850	5,308	—542.
R. —550 }			
K. 4.—Miscellaneous :			
K. 4 (1).—Pay of Officers	1,200	1,194	—6
K. 4 (2).—Pay of Establishments	5,000	4,873	—127
K. 4 (3).—Other Charges			
O. 8,400 }	9,300	9,288	—12
R. 900 }			
Transfers from or to other Accounts			
R. —5,360	—5,360	..	+5,360
Total	9,05,200	9,09,374	+4,174

ACCOUNT VII.—MEDICAL.

Major Head and Sub-head.				Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1				2 Rs.	3 Rs.	4 Rs.
A.—Medical Establishment :						
A. 1.—Pay of Officers						
Non-voted				22,200	22,200	..
Voted				23,900	24,161	+261
O. 21,700				}		
R. 2,200						
A. 2.—Pay of Establishments						
O. 8,700				}	12,400	8,357
R. 3,700						
Col. 1 & 4.—See B. 6.						
A. 3.—Allowances and Contingencies						
Non-voted				2,000	1,776	—224
Voted				4,300	4,287	—13
A. 4.—Grants-in-aid, Contributions, etc.				600	600	..
B.—Hospitals and Dispensaries :						
B. 1.—Pay of Officers						
O. 17,400				}	33,004	33,355
R. 15,604						
Col. 1.—See B. 6.						
B. 2.—Pay of Establishments						
O. 7,300				}	53,930	50,975
R. 46,630						
Cols. 1 & 4.—See B. 6.						
B. 3.—Allowances, etc.						
O. 2,100				}	4,600	4,299
R. 2,500						
Col. 1.—See B. 6.						
B. 4.—Supplies and Services						
O. 23,600				}	1,06,593	98,144
R. 82,993						
Cols. 1 & 4.—See B. 6.						
B. 5.—Contingencies						
O. 47,406				}	97,170	84,028
R. 49,770						
Cols. 1 & 4.—See B. 6.						
B. 6.—Grants-in-aid to Medical Institutions.						
O. 2,47,000				}	23,883	16,223
R. —2,23,117						
Col. 1.—Distribution of the provision made originally here to various appropriate sub-heads under which expenditure has been recorded. Col. 4.—Late starting of Irwin Hospital.						
B. 7.—Deduct—Amount debited to other Departments				—100	—50	+50
C.—Grants-in-aid for Medical Purposes						
O. 3,52,600				}	3,20,017	3,20,017
R. —32,583						
Col. 1.—Reduction in the grant of the Lady Hardinge Medical College.						
D.—Medical Colleges and Schools				14,300	14,581	+281
Surrenders or withdrawals within Account						
R. 18,807				18,807	..	—18,807
Transfers from or to other Accounts						
R. 33,496				33,496	..	—33,496
Totals				24,800	24,576	—224
{	Non-voted	{	Gross	7,46,400	6,58,427	—87,973
			Deductions	—100	—50	+50
			Net	7,46,300	6,58,377	—87,923

ACCOUNT VIII.—PUBLIC HEALTH.

Major Head and Sub-head.		Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1		2	3	4
		Rs.	Rs.	Rs.
A.—Public Health Establishment :				
<i>A. 1.—Pay of Officers</i>				
	O. 44,000 }	41,500	39,876	—1,624
	M. —2,500 }			
<i>A. 2.—Pay of Establishments</i>				
	O. 29,500 }	32,916	28,451	—4,465
	R. 3,416 }			
<i>Cols. 1 & 4.—Addition for temporary establishment proved unnecessary.</i>				
<i>A. 3.—Grants-in-aid, Contributions, etc.</i>		600	600	—
<i>A. 4.—Other Charges</i>				
	Non-voted O. 4,900 }	6,900	5,881	—1,019
	M. 2,000 }			
<i>Col. 1.—Travelling allowances of certain members of the Delhi Sewage Enquiry Committee and transfer and increased tour expenses. Col. 4.—Less expenditure on travelling of the Delhi Sewage Enquiry Committee than provided.</i>				
	Voted O. 4,400 }	9,829	9,254	—575
	R. 5,429 }			
<i>Col. 1.—Extra expenditure on travelling expense and contingencies in connection with the sewage disposal Enquiry Committee and for the office of Superintending Engineer Health and Services.</i>				
<i>A. 5.—Establishment Charges paid to other Governments, Departments, Etc.</i>				
	R. 22,904	22,904	24,134	+1,230
<i>Col. 1.—Expenses in connection with Anti-malaria measures. Col. 4.—The orders of the Government of India transferring the Services of Malaria Engineer from 1st March 1937 to the Indian Research Fund Association received after the close of the year.</i>				
<i>A. 6.—Deduct—Establishment Charges recovered from other Governments, etc.</i>				
		..	—4,558	—4,558
<i>Col. 4.—Recovery adjusted after the close of the year from the Delhi Improvement Trust for services rendered by Superintending Engineer, Health and Services and his establishment.</i>				
B.—Grants-in-aid for Public Health purposes				
	Non-voted O. 22,900 }	154	..	—154
	M. —22,746 }			
<i>Col. 1.—No grant to the Joint Water Board was paid during the year under section 13 of the Joint Water Board Act.</i>				
	Voted O. 94,600 }	95,200	87,613	—7,587
	R. 600 }			
<i>Col. 4.—Non-drawal of certain sanctioned grants before the close of the year.</i>				

ACCOUNT VIII.—PUBLIC HEALTH—*concd.*

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.		
1	2	3	4		
	Rs.	Rs.	Rs.		
C.—Expenses in connection with Epidemic Diseases :					
C. 1.—Bubonic Plague :					
C. 1. (1)—Pay of Establishments	1,300	1,155	—145		
C. 1. (2)—Other Charges	12,100	12,118	+18		
C. 2.—Malaria :					
C. 2 (2).—Pay of Establishments					
R. 6,207	6,207	6,207	..		
Col. 1.—See A. 5.					
C. 2 (3).—Allowances, Honoraria, etc.					
R. 1,000	1,000	992	—8		
Col. 1.—See A.-5.					
C. 2 (4).—Contingencies and Supplies and Services					
R. 44,889	44,889	44,866	—23		
Col. 1.—See A.-5.					
D.—Bacteriological Laboratory :					
D. 1.—Pay of Establishments					
O. 5,000	5,200	5,038	—162		
R. 203					
D. 2.—Other Charges					
O. 7,500	8,400	8 107	—293		
R. 900					
E.—Pasteur Institutes :					
E. 1.—Pay of Officers	600	600	..		
E. 2.—Pay of Establishments	500	492	—8		
E. 3.—Supplies and Services and Contin- gencies.	700	349	—351		
F.—Works					
F. 1.—Kilokri Pumping Station					
O. 6,45,300	1,40,050	1,37,526	—2,524		
R. —5,05,250					
Col. 1.—Non-utilization of the provision for original work and renewal of sewage plant as it was decided to charge all further expenditure in this connection to the existing New Delhi Capital Account. Col. 4.—Less consumption of coal and other stores.					
F. 2.—Scheme for Removal of Refuse of Delhi City					
O. 13,09,000	6,30,000	5,99,683	—30,317		
R. —6,79,000					
Cols. 1 & 4.—Scheme could not be completed during the year.					
Surrenders or withdrawals within Account					
R. 10,42,356	10,42,356	..	—10,42,356		
Transfers from or to other Accounts					
R. 56,349	56,349	..	—56,349		
<hr/>					
Totals	{ Non-voted	49,154	46,357	—2,797	
	{ Voted	{ Gross	21,10,500	9,66,585	—11,43,915
		{ Deductions	..	—4,558	—4,558
		{ Net	21,10,500	9,62,027	—11,48,473

ACCOUNT IX.—OTHER EXPENDITURE HEADS.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
A.—Irrigation—Najafgarh Jhil			
O. 5,000 }	700	602	—98
R. —4,300 }			
<i>Col. 1.</i> —No work for clearance of silt from the Najafgarh Jhil drain.			
B.—Ecclesiastical :			
B. 1.—Pay of Officers			
O. 17,500 }	17,720	17,500	*—220
M. 220 }			
B. 2.—Pay of Establishments			
O. 500 }	600	647	+47
M. 100 }			
B. 3.—Grants-in-aid			
O. 200 }	524	449	—75
M. 324 }			
B. 4.—Other Charges			
O. 5,800 }	6,640	8,678	+2,038
M. 840 }			
<i>Col. 4.</i> —Unanticipated debits of passages and increased expenditure on travelling allowance, etc. adjusted after the close of the year.			
B. 5.—Deduct—Recoveries	—1,200	—1,200	..
C.—Political			
O. 2,600 }	3,060	2,776	—284
M. 460 }			
D.—Agriculture :			
D. 1.—Horticulture :			
D. 1 (1).—Pay of Establishments			
O. 4,200 }	4,220	4,220	..
R. 20 }			
D. 1 (2).—Grants-in-aid			
O. 38,000 }	38,500	38,500	..
R. 500 }			
D. 1 (3).—Other Charges			
O. 3,300 }	3,400	3,220	—180
R. 100 }			
D. 2.—Veterinary Charges :			
D. 2 (1).—Pay of Establishments			
O. 6,000 }	6,500	6,110	—390
R. 500 }			
D. 2 (2).—Grants-in-aid			
O. 1,500 }	8,100	8,100	..
R. 6,600 }			
<i>Col. 1.</i> —Grants to the District Board for the improvement of live stock (Rs. 6,000) and cattle show (Rs. 600).			
D. 2 (3).—Other Charges	3,800	4,318	+518
D. 2 (4).—Deduct—Amount transferred from the Fund for the Economic Development and Improvement of Rural Areas			
R. —6,000	—6,000	—6,000	..
D. 3.—Co-operative Credit :			
D. 3 (1).—Pay of Establishments	8,900	7,191	—1,709
<i>Col. 4.</i> —Changes in personnel and delay in the entertainment of two sub-inspectors.			

ACCOUNT IX.—OTHER EXPENDITURE HEADS—*contd.*

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —
1	2	3	4
	Rs.	Rs.	Rs.
D.—Agriculture—<i>concl'd.</i>			
D. 3.—Co-operative Credit— <i>concl'd.</i>			
D. 3 (2).—Grants-in-aid			
O. 2,500 }	2,520	2,520	..
R. 20 }			
D. 3 (3).—Other Charges			
O. 3,800 }	4,775	4,410	—365
R. 975 }			
D. 3 (4).—Cost of Extension and Improvement of Co-operative Training and Education in Delhi	..	1,700	+1,700
D. 3(5).— <i>Deduct</i> —Amount transferred from the Fund for the Economic Development and Improvement of Rural Areas	..	—1,700	—1,700
E.—Industries :			
E. 1.—Pay of Officers	5,000	4,960	—40
E. 2.—Pay of Establishments			
O. 17,000 }	16,020	15,731	—289
R. —980 }			
E. 3.—Other Charges			
O. 12,000 }	13,800	13,503	—297
R. 1,800 }			
<i>Col. 1.</i> —In connection with rural exhibitions.			
F.—Other Miscellaneous Departments :			
F. 1.—Inspector of Boilers :			
F. 1 (1).—Pay of Officers	7,200	7,200	..
F. 1 (2).—Pay of Establishments			
O. 1,800 }	1,860	1,858	—2
R. 60 }			
F. 1 (3).—Other Charges			
O. 5,600 }	6,837	6,417	—420
R. 1,237 }			
<i>Col. 1.</i> —Cost of a non-superior passage.			
F. 2.—Charges on Motor Vehicles Act :			
F. 2 (1).—Pay of Officers			
O. 7,200 }	7,700	7,568	—132
R. 500 }			
F. 2 (2).—Pay of Establishments			
O. 5,800 }	6,550	6,056	—494
R. 750 }			
F. 2 (3).—Other Charges			
O. 5,900 }	8,350	7,889	—461
R. 2,450 }			
<i>Col. 1.</i> —Unanticipated and unavoidable repairs to office buildings and increased consumption of service labels.			
G.—Miscellaneous Charges :			
G. 1.—Grants-in-aid			
O. 1,54,600 }	1,48,208	1,46,215	—1,993
R. —6,392 }			
G. 2.—Other Expenditure			
O. 1,99,500 }	2,35,294	2,30,270	—5,024
R. 35,794 }			

Cols. 1 & 4.—Increased compensations as share of motor tax to the local bodies, and also certain temporary loans and advances written off.

ACCOUNT IX.—OTHER EXPENDITURE HEADS—*concl'd.*

Major Head and Sub-head.			Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1			2 Rs.	3 Rs.	4 Rs.
Surrenders or withdrawals within Account					
Gross	R.	—1,700	—1,700	..	+1,700
Deductions	R.	6,000	6,000	..	—6,000
Transfers from or to other Accounts					
	R.	—37,934	—37,934	..	+37,934
Totals	Non-voted	Gross	28,544	30,050	+1,506
		Deductions	—1,200	—1,200	..
		Net	27,344	28,850	+1,506
	Voted	Gross	4,18,600	5,28,558	+29,958
		Deductions	..	—7,700	—7,700
		Net	4,98,600	5,20,858	+22,258

NOTES.

1. *Account II—General Administration—Sub-head C.—Local Fund Audit Charges paid to the Audit Department* :—The entire provision has been transferred from this sub-head as the Auditor General decided that the cost of audit of Local Funds in Delhi should be recorded under "23-Audit" and no readjustment should be allowed between "23-Audit" and "22-General Administration".

2. Instances of reappropriations in the wrong direction under the following heads have been brought to notice of the Local Administration :—

Account II.—Sub-head D. 2.

Account IV.—Sub-head A. 4.

Account VII.—Sub-head A. 2.

Account VIII.—Sub-head A. 2.

3. Remissions of revenue and abandonments of claims to revenue in this area amounted to Rs. 13,497 in all, out of which Rs. 5,073 were remitted as being irrecoverable.

4. *Account No. VIII.—Public Health—Sub-heads A.1 to A.4.*—The Superintending Engineer Health Services is the technical Adviser to the Delhi Administration, the New Delhi Municipal Committee and the Notified Area Committee, Civil Lines, Delhi on Public Health Engineering Works and to the Government of India on Sanitary Engineering matters. He also acts as the Engineer and Secretary of the Joint Water Board, Delhi and the Administrative Officer of the Kilokri Sewage Pumping and Disposal Works. He may also undertake the preparation of plans and estimates on payment of actual cost and the execution of Sanitary projects on behalf of local bodies on payment of fees on a prescribed scale. With effect from January 1937, the Superintending Engineer, Health Services has, in addition to his other duties, been entrusted with the execution of the major portion of the Works in connection with the Delhi Sewage Disposal Scheme on behalf of the Delhi Improvement Trust.

The pay and allowances of the Superintending Engineer and his *quasi*-permanent staff are initially accounted for under this grant and at the end of each year the total charges are apportioned in moieties between the Government and the Joint Water Board. Since the commencement of the New Sewage Disposal Works, one half of the Government's share of the establishment charges is debited to the Delhi Improvement Trust in addition to the entire cost of additional temporary establishment including a Resident Engineer employed in connection with this Scheme.

5. The total receipts in this area amounted to Rs. 64 lakhs roundly. The expenditure corresponding to the receipt of about 33 lakhs stands included in the subject grants concerned.

6. *Account VIII.—Sub-head F. 2.*—There was only one important major work pertaining to this sub-head, the details of which are given below :—

Name of the work.—Providing sidings, platforms, quarters and roads, etc., at Qutab Road, Subzimandi and Badli in connection with Delhi Municipal Refuse Scheme—Estimate (technically sanctioned) Rs. 12,23,141 ; original appropriation (for the entire scheme) R. 13,09,000 ; modified appropriation Rs. 6,30,000 ; expenditure to end of March 1937, Rs. 5,99,683. The work is still in progress. A sum of Rs. 6,79,000 was surrendered, as the scheme could not be completed during the year.

7. *Sub-head A. 4—Voted Account V.*—The charges recorded under this sub-head include Rs. 4,211 on account of secret service expenditure.

GRANT No. 81.—AJMER-MERWARA.

Abstract of Accounts.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
Account I.—Direct Demands on the Revenue			
Non-voted	14,822	14,712	—110
Voted	2,91,600	2,89,885	—1,715
	—6,000	—5,000	+1,000
	2,85,600	2,84,885	—715
Account II.—General Administration			
Non-voted	31,611	31,049	—562
Voted	1,01,200	1,05,270	+4,070
	—900	—747	+153
	1,00,300	1,04,523	+4,223
Account III.—Police			
Non-voted	15,275	15,169	—106
Voted	3,63,500	3,65,025	+1,525
Account IV.—Education	4,76,500	4,77,382	+882
Account V.—Other Expenditure heads			
Non-voted	43,407	42,843	—564
Voted	3,96,100	4,15,649	+19,549
	..	—25,437	—25,437
	3,96,100	3,90,212	—5,888
Totals			
Non-voted	1,05,115	1,03,773	—1,342
Voted	16,28,900	16,53,211	+24,311
	—6,900	—31,184	—24,284
	16,22,000	16,22,027	+27

ACCOUNT I.—DIRECT DEMANDS ON THE REVENUE.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
A.—Land Revenue—Charges of Administration :			
A. 1.—Pay of Officers			
O. 9,600	7,074	6,868	—206
R. —2,526			
Col. 1.—Posting of a lower paid officer.			
A. 2.—Pay of Establishments			
O. 30,000	30,495	30,478	—17
R. 495			
A. 3.—Other Charges			
O. 8,500	8,144	8,140	—4
R. —356			
A. 4.—Deduct.—Amount recovered from Wards' Estates			
O. —9,600	—5,000	—5,000	..
S. 3,700			
R. 900			

Col. 1.—Recovery made on average cost of a post instead of actual cost.

ACCOUNT I.—DIRECT DEMANDS ON THE REVENUE—*contd.*

Major Head and Sub-head.		Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1		2	3	4
		Rs.	Rs.	Rs.
B.—Land Revenue—Land Records :				
B. 1.—Pay of Establishments				
	O. 54,000 }	53,805	53,565	—240
	R. —195 }			
B. 2.—Other Charges				
	O. 6,800 }	6,923	6,933	+10
	R. 123 }			
C.—Commission on Land Revenue Collections				
	O 10,000 }	8,418	13,038	+4,620
	R. —1,582 }			
<i>Col. 1.—Low recovery of land revenue. Col. 4.—Commission for collection of indirect irrigation revenue correctly adjusted under this head in March 1937 final, though provided for under 22.—Irrigation etc., sub-head D. 3(1).</i>				
D.—Land Revenue—Assignments and Com- pensations				
	<i>Non-voted</i>	3,000	3,000	..
	Voted			
	O. 5,100 }	5,680	5,680	..
	S. 700 }			
	R. —120 }			
E.—Excise :				
E. 1.—District Executive Establishment :				
E. 1 (1).—Pay of Officers				
	O. 4,000 }	3,960	3,960	..
	R. —40 }			
E. 1 (2).—Pay of Establishments				
	O. 18,200 }	18,230	18,232	+2
	R. 30 }			
E. 1 (3).—Other Charges				
	O. 57,400 }	62,213	62,210	—3
	S. 4,200 }			
	R. 613 }			
F.—Stamps :				
F. 1.—Non-Judicial :				
F. 1 (1).—Pay of Establishments				
	O. 600 }	480	479	—1
	R. —120 }			
F. 1 (2).—Other Charges				
	O. 3,600 }	3,039	2,918	—121
	R. —561 }			
F. 2.—Judicial				
	O. 2,100 }	1,700	1,499	—201
	R. —400 }			
G.—Forests :				
G. 1.—Conservancy, Maintenance and Regeneration:				
	<i>Non-voted</i> O. 17,000 }	10,622	10,622	..
	M. —6,378 }			
<i>Col. 1.—Low disbursement of profits due to fall in revenue and rise in expenditure.</i>				
	Voted			
	O. 40,100 }	39,470	39,455	—15
	R. —630 }			

ACCOUNT I.—DIRECT DEMANDS ON THE REVENUE—*concl'd.*

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
G.—Forests—<i>concl'd.</i>			
G. 2.—Establishments :			
G. 2 (1).—Pay of Officers			
O. 9,600 }	9,286	9,288	+2
R. —314 }			
G. 2 (2).—Pay of Establishments			
O. 18,100 }	18,073	18,068	—5
R. —27 }			
G. 2 (3).—Other Charges			
O. 6,300 }	6,430	6,444	+14
R. 130 }			
G. 2 (4).— <i>Deduct.</i> —Share of Establish- ment Charges transferred to 52-A	—100	..	+100
<i>Col. 4.—No capital outlay during the year.</i>			
G. 3.—Interest on Forest Capital Outlay	1,200	1,090	—110
G. 4.—Share of Capital Charges financed from Ordinary Revenues			
O. 200 }	100	..	—100
R. —100 }			
<i>Col. 4.—See G. 2 (4).</i>			
H.—Registration :			
H. 1.—Pay of Establishments			
O. 2,400 }	2,600	2,600	..
R. 200 }			
H. 2.—Other Charges			
O. 100 }	30	30	..
R. —70 }			
Transfers from or to other Accounts			
Gross R. 5,450	5,450	..	—5,450
Deductions R. —900	—900	..	+900
<hr/>			
Totals	14,822	14,712	—110
{ Non-voted	2,91,600	2,89,885	—1,715
{ Voted { Gross	—6,000	—5,000	+1,000
{ Deductions	2,85,600	2,84,885	—715
{ Net			

ACCOUNT II.—GENERAL ADMINISTRATION.

A.—Chief Commissioner :			
A. 1.—Pay of Establishments			
O. 700 }	670	672	+2
R. —30 }			
A. 2.—Other Charges			
O. 900 }	650	611	—39
R. —250 }			
B.—District Establishments :			
B. 1.—Pay of Officers			
Non-voted O. 42,600 }	23,681	23,306	—375
M. —13,919 }			
<i>Col. 1.—Posting of officers on lower pay. See also explanation against voted.</i>			
Voted O. 13,200 }	17,000	17,000	..
R. 3,800 }			
<i>Col. 1.—Appointment of a voted in place of a non-voted Officer.</i>			

ACCOUNT II.—GENERAL ADMINISTRATION--*concl'd.*

Major Head and Sub-head.		Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1		2	3	4
		Rs.	Rs.	Rs.
B. — District Establishments—<i>concl'd.</i>				
B. 2.—Pay of Establishments				
O.	64,500	66,688	66,638	—30
R.	2,168			
B. 3.—Allowances, Honoraria, etc.				
Non-voted O.	3,500	2,713	2,526	—187
M.	—787			
Voted O.	3,000	4,009	3,983	—26
R.	1,009			
<i>Col. 1.—See B. 1.—Voted.</i>				
B. 4.—Contingencies				
O.	18,900	16,414	16,366	—48
R.	—2,486			
<i>Col. 1.—Non-introduction of copying agency rules.</i>				
B 5.—Grants-in-aid, Contributions, etc.				
M.	217	217	217	..
B. 6.—Deduct—Amount recovered from the Chowkidari Fund				
O.	—900	—747	—747	..
R.	153			
Transfers from or to other Accounts				
Gross R.	—4,211	—4,211	..	+4,211
Deductions R.	—153	—153	..	+153
Totals	<i>Non-voted</i> <i>Voted</i>	<i>31,611</i> 1,01,200 —900 1,00,300	<i>31,049</i> 1,05,270 —747 1,04,523	<i>—562</i> +4,070 +153 +4,223

ACCOUNT III.—POLICE.

A.—District Executive Force—District Police :

A. 1.—Pay of Officers

Non-voted	O.	13,200	}	12,440	12,439	—1
	M.	—760				
Voted	O.	5,000	}	11,480	11,408	—72
	S.	6,000				
	R.	480				

Col. 1.—Retention of the post of the Additional Deputy Superintendent throughout the year.

A. 2.—Police Force

O.	2,65,400	}	2,67,600	2,67,635	+ 35
S.	2,000				
R.	200				

A. 3.—Other Establishments

O.	14,200	}	13,800	13,809	+9
R.	—400				

ACCOUNT III.—POLICE—*concl'd.*

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
A.—District Executive Force—District Force—<i>concl'd.</i>			
A. 4.—Allowances, Honoraria, etc.			
Non-voted O. 2,200 } 2,250	2,250	2,142	—108
M. 50 }			
Voted O. 27,100 } 32,300	32,300	32,490	+190
S. 5,000 }			
R. 200 }			
<i>Col. 1.</i> —Travelling allowance for the Deputy Superintendent and increased expenditure on journeys for treasure and prisoners' escorts.			
A. 5.—Secret expenses			
O. 400 } 200	200	122	—78
R. —200 }			
A. 6.—Supplies and Services and Contingencies			
O. 38,400 } 39,600	39,600	39,561	—39
R. 1,200 }			
A. 7.—Grants-in-aid, Contributions, etc.			
O. 700 } 585	585	588	+3
M. —115 }			
Transfers from or to other Accounts			
R. —1,480	—1,480	..	+1,480
Totals { Non-voted	15,275	15,169	—106
{ Voted	3,63,500	3,65,025	+1,525

ACCOUNT IV.—EDUCATION.

A.—University—Government Arts Colleges :

A. 1.—Pay of Officers

O. 63,000 } 63,250	63,250	63,341	+591
R. 250 }			

A. 2.—Pay of Establishments

O. 20,100 } 20,030	20,030	19,193	—837
R. —70 }			

A. 3.—Other Charges

8,900	8,900	..
-------	-------	----

B.—Government Secondary Schools :

B. 1.—Pay of Officers

O. 15,400 } 16,260	16,260	16,260	..
R. 860 }			

B. 2.—Pay of Establishments

O. 1,02,400 } 1,05,930	1,05,930	1,05,878	—52
S. 3,000 }			
R. 530 }			

B. 3.—Other Charges

O. 13,200 } 13,000	13,000	12,998	—2
R. —200 }			

B. 4.—Losses

S. 23,000	23,000	22,973	—27
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Col. 1.—Adjustment of the loss referred to in the Important Comments on pages 348-349 of last year's appropriation accounts sanctioned during the year.

ACCOUNT IV.—EDUCATION—*concl'd.*

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
C.—Grants-in-aid to Non-Government Secondary Schools			
O. 88,000 }	87,890	87,864	—26
R. —110 }			
D.—Government Primary Schools			
D. 1.—Pay of Establishments			
O. 68,200 }	68,500	68,520	+ 20
R. 300 }			
D. 2.—Other Charges	5,000	5,000	..
E.—Grants-in-aid to Non-Government Primary Schools	2,000	2,000	..
F.—Government Special Schools :			
F. 1.—Pay of Officers			
O. 4,300 }	4,280	4,280	..
R. —20 }			
F. 2.—Pay of Establishments			
O. 15,500 }	16,000	15,993	—7
R. 500 }			
F. 3.—Other Charges			
O. 3,200 }	2,630	2,630	..
R. —570 }			
G.—General :			
G. 1.—Inspection :			
G. 1 (1).—Pay of Officers			
O. 8,400 }	8,390	8,383	—7
R. —10 }			
G. 1 (2).—Pay of Establishments	11,800	11,824	+24
G. 1 (3).—Other Charges			
O. 9,600 }	9,780	9,728	—52
R. 180 }			
G. 2.—Scholarships			
O. 11,200 }	11,020	10,957	—63
R. —180 }			
G. 3.—Miscellaneous			
O. 300 }	160	160	..
R. —140 }			
Transfers from or to other Accounts			
R. —1,320	—1,320	..	+1,320
Total	4,76,500	4,77,382	+882

ACCOUNT V.—OTHER EXPENDITURE HEADS.

A.—Administration of Justice :

A. 1.—Law Officers

O. 6,000 }	8,792	8,791	—1
S. 1,800 }			
R. 992 }			

Col. 1.—More sessions cases and criminal case work.

ACCOUNT V.—OTHER EXPENDITURE HEADS—*contd.*

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
A.—Administration of Justice—<i>contd.</i>			
A. 2.—Judicial Commissioner :			
A. 2 (1).—Pay of Establishments			
O. 3,000 } R. —170 }	2,830	2,831	+1
A. 2 (2).—Other Charges			
<i>Non-voted</i>	2,000	1,995	—5
Voted O. 1,400 } R. 250 }	1,650	1,644	—6
A. 3.—Civil and Sessions Courts :			
A. 3 (1).—Pay of Officers			
<i>Non-voted</i> M. 1,895	1,895	1,895	..
<i>Col. 1.—Unanticipated appointment of Election Petition Commissioner.</i>			
Voted O. 27,000 } R. 194 }	27,194	27,193	—1
A. 3 (2).—Pay of Establishments			
O. 32,000 } S. 1,000 } R. 240 }	33,240	33,242	+2
A. 3 (3).—Other Charges			
<i>Non-voted</i> M. 697	697	697	..
Voted O. 10,700 } R. —7,144 }	3,556	3,552	—4
<i>Col. 1.—See B. 4. in Account II.</i>			
A. 3 (4).— <i>Grants-in-aid, Contributions, etc.</i>			
M. 45	45	45	..
A. 4.—Courts of Small Causes :			
A. 4 (1).—Pay of Officers			
O. 9,600 } S. 1,900 } R. 43 }	11,543	11,543	..
<i>Col. 1.—Leave salary.</i>			
A. 4 (2).—Pay of Establishments			
O. 8,900 } R. 179 }	9,079	9,077	—2
A. 4 (3).—Other Charges			
O. 2,300 } R. —1,108 }	1,192	1,190	—2
<i>Col. 1.—See B. 4. in Account II.</i>			
A. 5.—Criminal Courts :			
A. 5 (1).—Pay of Officers	5,500	5,500	..
A. 5 (2).—Pay of Establishments			
O. 11,700 } R. —8 }	11,692	11,695	+3
A. 5 (3).—Other Charges			
O. 6,900 } R. [2,541 }	9,441	9,439	—2
<i>Col. 1.—More expenditure on diet money due to more criminal and sessions cases.</i>			

ACCOUNT V.—OTHER EXPENDITURE HEADS—*contd.*

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
B.—Jails :			
B. 1.— <i>Pay of Officers</i>	1,800	1,800	..
B. 2.— <i>Pay of Establishments</i>			
O. 20,400 } R. 2,061 }	22,461	22,461	—
B. 3.— <i>Allowances, etc.</i>			
O. 100 } R. —29 }	71	71	..
B. 4.— <i>Dietary, Clothing, Bedding charges and other Supplies and Services</i>			
O. 24,000 } R. —3,656 }	20,344	20,040	—304
<i>Col. 1.—Decrease in number of prisoners.</i>			
B. 5.— <i>Contingencies</i>			
O. 400 } R. 19 }	419	423	+4
C.—Jail Manufacture :			
C. 1.— <i>Pay of Establishments</i>			
O. 400 } R. 20 }	420	420	..
C. 2.— <i>Other Charges</i>			
O. 4,000 } R. —2,130 }	1,870	1,885	+15
<i>Col. 1.—Less expenditure on raw materials due to utilisation of accumulated stock.</i>			
D.—Ecclesiastical :			
D. 1.— <i>Ecclesiastical Establishments :</i>			
D. 1 (1).— <i>Pay of Officers</i>	9,000	8,645	—355
D. 1 (2).— <i>Pay of Establishments</i>			
O. 1,000 } M. —50 }	950	955	+5
D. 1 (3).— <i>Other Charges</i>			
O. 2,800 } M. 20 }	2,820	2,825	+5
D. 2.— <i>Cemetery Establishments :</i>			
D. 2 (1).— <i>Pay of Establishments</i>	1,000	1,008	+8
E.—Medical :			
E. 1.— <i>Medical Establishment :</i>			
E. 1 (1).— <i>Pay of Officers</i>			
Non-voted O. 18,400 } M. 2,900 }	21,300	21,297	—3
<i>Col. 1.—Posting of an officer on higher pay.</i>			
Voted O. 20,400 } R. —20 }	20,380	20,375	—5
E. 1 (2).— <i>Pay of Establishments</i>			
O. 8,100 } R. —300 }	7,800	7,799	—1
E. 1 (3).— <i>Other Charges</i>			
Non-voted O. 500 } M. 200 }	700	589	—111
Voted O. 2,900 } R. 450 }	3,350	3,197	—153

ACCOUNT V. OTHER EXPENDITURE HEADS—*contd.*

Major Head and Sub-head. 1	Final Appropriation. 2 Rs.	Actual Expenditure. 3 Rs.	Excess + Saving —. 4 Rs.
E.—Medical—<i>concl'd.</i>			
E. 2.—Hospitals and Dispensaries :			
E. 2 (1).—Pay of Establishments			
O. 24,700 }	24,050	24,146	+96
R. —650 }			
E. 2 (2).—Other Charges			
O. 14,800 }	15,140	15,058	—82
R. 340 }			
E. 3.—Grants-in-aid for Medical Purposes			
O. 56,700 }	57,640	57,647	+7
S. 900 }			
R. 40 }			
E. 4.—Mental Hospital :			
E. 4 (1).—Establishment Charges paid to other Governments. Departments, etc.			
O. 4,000 }	6,925	3,918	—3,007
R. 2,925 }			
<i>Col. 1.</i> —Arrears of maintenance charges of a lunatic at the Mental Hospital, Yervada.			
<i>Col. 1.</i> —Decision of the Punjab Government not to charge for the maintenance of lunatics.			
E. 4 (2).—Other Expenditure			
O. 100 }	125	127	+2
R. 25 }			
F.—Public Health—Public Health Establishment:			
F. 1.—Pay of Establishments			
O. 4,000 }	4,060	4,052	—8
R. 60 }			
F. 2.—Other Charges			
O. 700 }	750	751	+1
R. 50 }			
G.—Agriculture :			
G. 1.—Veterinary Charges—Establishment Charges paid to other Governments, Departments, etc.			
<i>Non-voted</i> O. 1,100 }	1,200	1,092	—108
M. 100 }			
Voted O. 300 }	320	368	+48
R. 20 }			
G. 2.—Co-operative Credit :			
G. 2 (1).—Pay of Officers			
O. 3,600 }	3,587	3,600	+13
R. —13 }			
G. 2 (2).—Pay of Establishments			
O. 15,900 }	18,450	18,455	+5
R. 2,550 }			
<i>Col. 1.</i> —Appointment of an inspector on higher pay and leave salary.			
G. 2 (3).—Other Charges			
O. 6,100 }	5,851	5,850	—1
R. —249 }			
G. 2 (4).—Grants-in-aid			
O. 11,000 }	11,070	10,970	—100
R. 70 }			
G. 2 (5).—Cost of Co-operative Training and Education in Ajmer-Merwara			
R. 3,720 }	3,720	3,720	..
<i>Col. 1.</i> —Met from Fund. See G. 2. (6).			
G. 2 (6).— <i>Deduct</i> —Amount transferred from the Fund for Economic Deve- lopment of Rural Areas			
R. —3,720 }	—3,720	—3,720	..

See sub-head G. 2 (5).

ACCOUNT V.—OTHER EXPENDITURE HEADS—*contd.*

Major Head and Sub-head.		Final Appropriation.	Actual Expenditure.	Excess + Saving —
1		2 Rs.	3 Rs.	4 Rs.
H.—Museum :				
H. 1.—Pay of Establishments				
	O. 4,700	4,305	4,305	..
	R. —395			
H. 2.—Allowances, etc.				
	O. 200	111	111	..
	R. —89			
H. 3.—Other Charges				
	O. 100	50	50	..
	R. —50			
I.—Courts of Enquiry and Board of Conciliation constituted under the Trade Disputes Act.				
I. 1.—Pay of Establishments				
	S. 200	200	175	—25
I. 2.—Other Charges				
	S. 500	395	419	+24
	R. —105			
J.—Other Miscellaneous Departments :				
J. 1.—Pay of Officers				
	O. 7,000	7,200	7,200	..
	R. 200			
J. 2.—Pay of Establishments				
	O. 1,100	1,230	1,230	..
	R. 130			
J. 4.—Other Charges				
	O. 100	15	14	—1
	R. —85			
K.—Miscellaneous Charges :				
K. 1.—Grants-in-aid		13,500	13,500	..
K. 2.—Other Charges				
	O. 2,400	8,988	10,342	+1,354
	S. 1,800			
	R. 4,788			
<i>Col. 1.—Appointment of an Istimrari Enquiry Officer. Col. 4.—Decision to treat the pay and allowances of an officer as voted instead of non-voted reached too late in the year.</i>				
L.—Famine Relief :				
L. 1.—Pay of Establishments				
	S. 1,300	1,250	862	—388
	R. —50			
<i>Col. 1.—Fodder scarcity. Col. 4.—Less entertainment of staff due to fodder scarcity.</i>				
L. 2.—Other Charges				
	S. 10,000	5,450	4,694	—756
	R. —4,550			
<i>Col. 1.—See L. 1. Col. 1. Col. 4.—See L. 1, Col. 4.</i>				

ACCOUNT V.—OTHER EXPENDITURE HEADS—*conclld.*

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2 Rs.	3 Rs.	4 Rs.
M.—Rural Development:			
M. 1.—Expenditure on Schemes for Rural Development			
R. 22,120	22,120	21,717	—403
Col. 1.—Grant sanctioned after the budgets for 1936-37 were framed.			
M. 2.— <i>Deduct</i> —Amount transferred from the Fund for Economic Development and Improvement of Rural Areas			
R. —22,120	—22,120	—21,717	+403
Col. 1.—See M. 1.			
Transfers from or to other Accounts			
Gross R. —23,226	—23,226	..	+23,226
Deductions R. 25,840	25,840	..	—25,840
Totals . { <i>Non-voted</i>	43,407	42,843	—564
{ Voted . { Gross	3,96,100	4,15,649	+19,549
{ Deductions	.	—25,437	—25,437
{ Net	3,96,100	3,90,212	—5,888

NOTE.

The receipts in this area amounted to Rs. 19 lakhs roundly. The expenditure corresponding to about 4 lakhs of the total receipts stands included in the appropriation accounts of the subject grants concerned.

GRANT No. 82.—ANDAMANS AND NICOBAR ISLANDS.

See also Commercial Appendix.

Abstract of Accounts.		Final	Actual	Excess +
		Appropriation.	Expenditure.	Saving —.
1		2	3	4
		Rs.	Rs.	Rs.
Account I.—Convict Settlement Charges				
	<i>Non-voted</i>	1,14,310	1,13,451	—859
	Voted			
	{ Gross	22,83,800	26,30,313	+3,46,513
	{ Deductions	—5,25,400	—8,46,206	—3,20,806
	{ Net	17,58,400	17,84,107	+25,707
Account II.—Forests				
	<i>Non-voted</i>	91,415	93,165	+1,750
	Voted			
	{ Gross	9,91,500	9,91,510	+10
	{ Deductions	—82,000	—79,904	+2,096
	{ Net	9,09,500	9,11,606	+2,106
Account III.—Other Expenditure Heads				
		8,100	9,273	+1,173
Totals				
	{ <i>Non-voted</i>	2,05,725	2,06,616	+891
	{ Voted			
	{ Gross	32,83,400	36,31,096	+3,47,696
	{ Deductions	—6,07,400	—9,26,110	—3,18,710
	{ Net	26,76,000	27,04,986	+28,986

NOTE.

1. The total amount surrendered in the grant as a whole in the voted section is Rs. 400.

2. The excesses under the sub-heads D. 4 (1) and E. 5 (4) in Account I are mainly responsible for the final excess in the Grant as a whole. The excess in Account I is partly due to the adjustment of Rs. 7,911 on account of profits on Marine Stores by credit to Revenues and thus there is a corresponding increase in Revenues. Further, the major part of the excess was anticipated but an application for supplementary grant was not favourably considered.

ACCOUNT I.—CONVICT SETTLEMENT CHARGES.

Major Head and Sub head,		Final	Actual	Excess +
		Appropriation.	Expenditure.	Saving —.
1		2	3	4
		Rs.	Rs.	Rs.
A.—Superintendence :				
A. 1.—Pay of Officers				
	<i>Non-voted</i>			
	O. 43,300	43,750	43,738	—12
	M. 450			
	Voted			
	O. 49,300	46,320	46,098	—222
	R. —2,980			
A. 2.—Pay of Establishments				
	O. 1,01,500	1,02,330	1,02,216	—114
	R. 830			

ACCOUNT I.—CONVICT SETTLEMENT CHARGES—*contd.*

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
A.—Superintendence—<i>concl.</i>			
A. 3.—Allowances and Expenses			
<i>Non-voted</i> O. 5,600 } M. 500 }	6,100	6,091	—9
Voted O. 65,600 } R. 2,300 }	67,900	67,961	+61
A. 4.—Grants-in-aid, Contributions, etc.			
<i>Non-voted</i>	1,200	1,260	—
Voted O. 11,600 } R. —1,100 }	10,500	10,491	—9
A. 5.—Passages for Families of Self-supporters			
O. 6,200 } R. 1,650 }	7,850	10,211	+2,361

Col. 1.—Adjustment of passages of convicts' families under this head as in respect of their railway and other fares instead of under G. 7.—Other Supplies. *Col. 4.*—Unanticipated debits from Provincial authorities for passages disbursed by them (Rs. 1,200). Reappropriation for Rs. 1,150 was proposed too late in the year.

B.—Medical :

B. 1.—Pay of Officers			
<i>Non-voted</i> O. 14,400 } M. —420 }	13,980	13,978	—2
Voted O. 28,100 } R. —3,830 }	24,270	24,138	—132
B. 2.—Pay of Establishments			
O. 35,500 } R. —300 }	35,200	35,182	—18
B. 3.—Allowances and Contingencies			
<i>Non-voted</i> O. 1,000 } M. 280 }	1,280	1,272	—8
Voted O. 16,700 } R. 1,610 }	18,310	18,366	+56
B. 4.—Medical Supplies			
O. 43,200 } R. 1,400 }	44,600	44,541	—59

C.—Police :

C. 1.—Pay of Officers			
<i>Non-voted</i> O. 12,200 } M. 670 }	12,870	12,498	—372
Voted O. 7,100 } R. —1,680 }	5,420	5,408	—12

Col. 1.—Provision for leave salaries of lent officers who served in this Administration previously not utilised.

C. 2.—Pay of Establishments

O. 2,27,300 } R. —14,700 }	2,12,600	2,12,567	—33
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ACCOUNT I.—CONVICT SETTLEMENT CHARGES—*contd.*

Major Head and Sub-head.			Final Appropriation.	Actual Expenditure.	Excess + Saving —
1			2	3	4
			Rs.	Rs.	Rs.
C.—Police— <i>concl'd.</i>					
C. 3.—Allowances, Honoraria, etc.					
<i>Non-voted</i>	O.	1,100	2,300	2,110	—190
	M.	1,200			
Col. 1.—Transfer travelling allowance of Commandant, Military Police.					
Voted	O.	27,700	28,000	29,116	+1,116
	R.	300			
Col. 4.—Adjustment on account of Railway passes to men proceeding on leave.					
C. 4.—Ordnance Supplies					
	O.	7,000	7,500	7,612	+112
	R.	500			
C. 5.—Other Supplies					
	O.	24,600	14,200	14,172	—28
	R.	—10,400			
Col. 1.—Fall in the price of clothing. Difference between the actual cost of rations supplied to policemen and the amount actually recovered from them at concessional rate adjusted under E. 4 (5).—Other charges, as in the case of stores supplied to other departments.					
C. 6.—Contingencies					
	O.	6,400	6,050	6,038	—12
	R.	—350			
C. 7.—Establishment charges paid to other Governments, Departments, etc.					
	O.	600	900	900	..
	R.	300			
C. 8.—Grants-in-aid, Contributions, etc.					
	O.	600	710	632	—78
	M.	110			
C. 9.—Deduct—Recoveries from Forest Department					
	O.	—1,400	—1,500	—1,502	—2
	R.	—100			
D.—Marine :					
D. 1.—Pay of Officers					
			7,500	7,500	..
D. 2.—Pay of Establishments					
	O.	61,100	62,120	62,112	—8
	R.	1,020			
D. 3.—Allowances and Contingencies					
<i>Non-voted</i>	O.	400	230	225	—5
	M.	—170			
Voted	O.	22,700	20,790	20,743	—47
	R.	—1,910			

ACCOUNT I.—CONVICT SETTLEMENT CHARGES—*contd.*

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
D.—Marine—<i>concl'd.</i>			
D. 4.—Marine Supplies :			
D. 4 (1).—Gross Charges			
O. 95,200 }	1,08,660	1,21,767	+13,107
R. 13,460 }			
Col. 4.—Debits for the part expenditure on purchase of new crafts received during the year instead of last year (Rs. 1,300). Also adjustment of Rs. 10,088 representing cost of unserviceable stores written off by the Government of India for which supplementary grant was proposed too late in the year.			
D. 4 (2).—Deduct—Recoveries			
O. —40,000 }	—500	—213	+287
R. 39,500 }			
Col. 1.—Recoveries in respect of transactions of the year having been credited under D. 5 (4) due to the introduction of the Stores Suspense account. Col. 4.—Due to the adjustment of the cost of empty petrol tins as revenue.			
D. 5.—Marine Stores Suspense :			
D. 5 (1).—Charges			
R. 1,36,050	1,36,050	1,43,986	+7,936
Col. 1.—Due to the introduction of the new system of store accounting provision was made under this new head to meet the cost of all stores purchased. Col. 4.—This head having been introduced for the first time the adjustment of profit by credit to revenues and by <i>per contra</i> debit to the head could not be anticipated.			
D. 5 (2).—Purchase			
R. —3,500	—3,500	—3,885	—385
Col. 1.—As under D. 5 (1) provision was made for stores purchased but not paid during the year.			
D. 5 (3).—Sales			
R. 1,000	1,000	77	—923
Col. 1.—As under D. 5 (1) and (2) provision was made for stores issued but the cost not realised during the year. Col. 4.—Unusual adjustment of almost all the recovery claims issued.			
D. 5 (4).—Deduct—Issues to other departments			
R. —1,43,600	—1,43,600	—1,47,721	—4,121
Col. 1.—See D. 4 (2). Provision was made under this new head for all stores issued during the year on the introduction of the new system of store accounting.			
D. 6.—Grants-in-aid, Contributions, etc.	600	600	..
E.—Commissariat :			
E. 1.—Pay of Officers			
O. 13,300 }	14,930	14,925	—5
M. 1,630 }			
E. 2.—Pay of Establishments			
O. 7,700 }	8,090	8,093	+3
R. 390 }			

ACCOUNT I.—CONVICT SETTLEMENT CHARGES—*contd.*

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
E.—Commissariat—<i>contd.</i>			
E. 3.—Other Charges			
Non-voted O. 1,200 }	1,300	1,295	—5
M. 100 }			
Voted O. 4,200 }	2,980	3,110	+130
R. —1,220 }			
<i>Col. 1.</i> —Abolition of war bonus to servants. Discontinuance of subsistence allowance on completion of training of a government servant and lower price of materials purchased from Indian Stores Department.			
E. 4.—Supplies :			
E. 4 (1).—Bakery			
O. 5,000 }	3,900	3,843	—57
R. —1,100 }			
<i>Col. 1.</i> —Fall in prices of and in the demand for bread.			
E. 4 (2).—Dairy Farm			
O. 21,000 }	32,150	32,554	+404
R. 11,150 }			
<i>Col. 1.</i> —Development of dairy due to increased demand and in rate for contractors' milk			
E. 4 (3).—Slaughter House			
O. 15,000 }	17,400	17,364	—36
R. 2,400 }			
<i>Col. 1.</i> —Purchase of slaughter cattle locally at a higher rate owing to dearth of cattle.			
E. 4 (4).—Ice Factory			
O. 4,000 }	4,800	4,780	—20
R. 800 }			
E. 4 (5).—Other Charges			
O. 1,06,000 }	92,100	1,04,203	+12,103
R. —13,900 }			
<i>Col. 4.</i> —The difference between the free issue rates and payment issue rates of supplies made by Defence Services was miscalculated at the time of reappropriating funds.			
E. 4 (6).—Deduct—Recoveries from Military and other Depart- ments			
O. —80,000 }	—56,300	—54,937	+1,363
R. 23,700 }			
<i>Col. 1.</i> —Adjustment of the difference between the actual cost of rations supplied to policemen and the amount recovered from them at the concessional rate by debit to E. 4 (5) and credit to E. 5 (4) instead of under this head. Adjustment of the recoveries of handling charges as revenue instead of by deduction from this head. Also the adjustment of the recoveries from military and commercial departments on account of stores issued under E. 5 (4). All these adjustments are due to the introduction of the new system of store accounting. <i>Col. 4.</i> —Less demand for bread and hospital milk. Re-appropriation of Rs. 2,300 to this head proposed too late in the year.			
E. 5.—Revenue Stores Suspense :			
E. 5 (1).—Charges			
O. 4,000 }	1,50,700	1,52,573	+1,873
R. 1,46,700 }			
<i>Col. 1.</i> —On the introduction of the new system of store accounts reappropriation was made under this head to meet the cost of all stores purchased. <i>Col. 4.</i> —Proposal of reappropriating Rs. 3,900 to this sub-head was not accepted by the Government of India as it was received too late.			

ACCOUNT I.—CONVICT SETTLEMENT CHARGES—*contd.*

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
E.—Commissariat—<i>concl'd.</i>			
E. 5.—Revenue Stores Suspense :—<i>concl'd.</i>			
E. 5 (2).—Purchase			
R. —4,200	—4,200	—14,881	—10,681
<i>Col. 1.</i> —As under E. 5 (1) provision was made under this new head for stores purchased but not paid during the year. <i>Col. 4.</i> —The head having been introduced for the first time the adjustment of the cost of paddy purchased in March 1937 and paid in April 1937 was not anticipated.			
E. 5 (3).—Sales.			
R. 3,200	3,200	4,167	+967
<i>Col. 1.</i> —As under E. 5. (1) and E. 5 (2) provision was made under this new head for store issued but the cost not realised during the year. <i>Col. 4.</i> —Cost of stores supplied to private consumers but not recovered during the year was estimated on the basis of the actuals of last year but the actuals of this year turned to be more.			
E. 5 (4).—Deduct—Issues to other Departments			
O. —4,000 }	—1,56,800	—1,45,990	+10,810
R. —1,52,800 }			
<i>Col. 1.</i> —Due to the introduction of the new system of stores account reappropriation was made for all stores issued during the year. <i>Col. 4.</i> —Adjustment of debit on account of the difference between free issue rate and payment issue rate not anticipated (Rs. 6,589). Reappropriation of Rs. 2,600 to this head was proposed too late in the year.			
E. 6.—Grants-in-aid, Contributions, etc.			
	600	600	..
F.—Miscellaneous Establishments (other than Jail Establishment):			
F. 1.—Veterinary :			
F. 1 (1).—Pay of Establishments			
O. 5,600 }	5,820	5,812	—8
R. 220 }			
F. 1 (2).—Other Charges			
O. 1,000 }	1,600	1,486	—114
R. 600 }			
F. 2.—Education :			
F. 2 (1).—Pay of Establishments			
O. 28,000 }	26,960	26,906	—54
R. —1,040 }			
F. 2 (2).—Other Charges			
Non-voted M 406	400	396	—4
Voted O. 10,600 }	9,940	9,884	—56
R. —660 }			
F. 3.—Treasury, Registration and other Establishments :			
F. 3 (2).—Pay of Establishments			
O. 3,500 }	2,900	2,892	—8
R. —600 }			
F. 3 (3).—Other Charges			
O. 2,200 }	2,210	2,193	—17
R. 10 }			

ACCOUNT 1.—CONVICT SETTLEMENT CHARGES—*contd.*

Major Head and Sub-head.			Final Appropriation.	Actual Expenditure.	Excess + Saving—.
1			2	3	4
			Rs.	Rs.	Rs.
G.—Miscellaneous Jail Charges :					
G. 1.—Pay of Officers					
<i>Non-voted</i>	M.	1,400	1,400	1,349	—51
<i>Col. 1.—Payment of special pay to the Senior Medical Officer for holding charge of the post of Superintendent, Cellular Jail and appointment of a non-voted officer as Superintendent, Cellular Jail.</i>					
Voted	O.	10,800 }	9,090	9,086	—4
	R.	—1,710 }			
<i>Col. 1.—Services of a full time Superintendent were not available for three months.</i>					
G. 2.—Pay of Establishments					
	O.	33,400 }	30,520	30,505	—15
	R.	—2,880 }			
G. 3.—Allowances, etc.					
<i>Non-voted</i>	M.	600	600	492	—108
Voted	O.	2,400 }	3,400	3,480	+80
	R.	1,000 }			
<i>Col. 1.—Unexpected change in personnel and consequent charges for transfer travelling allowance.</i>					
G. 4.—Forest Supplies					
	O.	4,000 }	9 130	8,94	—184
	R.	5,130 }			
<i>Col. 1.—Purchase of firewood in replacement of the old arrangement by which the Settlement cut their own requirements and paid royalty to the Forest Department.</i>					
G. 5.—Jail Press Supplies					
	O.	100 }	..	..	..
	R.	—100 }			
G. 6.—Clothing					
	O.	3,600 }	3,760	3,823	+63
	R.	160 }			
G. 7.—Other Supplies					
	O.	35,000 }	24,300	26,225	+1,925
	R.	—10,700 }			
<i>Col. 1.—See A. 5. Also cost of passages of volunteer convicts from Burma being borne by the Provincial Government and not by this administration as in the case of convicts coming from other provinces. Col. 4.—Grant of postage to Nicobarese. Reappropriation of Rs. 2,000 proposed too late in the year.</i>					
G. 8.—Subsistence Money					
	O.	5,07,500 }	5,59,300	5,59,644	+344
	R.	51,800 }			
G. 9.—Contingencies					
	O.	51,400 }	53,260	54,259	+999
	R.	1,860 }			
G. 10.—Grants-in-aid, contributions, etc.					
	M.	60	60	50	—10

ACCOUNT I.—CONVICT SETTLEMENT CHARGES—*concl'd.*

Major Head and Sub-head.		Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1		2	3	4
		Rs.	Rs.	Rs.
H.—Charges in connection with S. S. "Maharaja" :				
H. 1.—Pay of Officers		4,500	4,500	..
H. 2.—Pay of Establishments				
	O. 11,700 } R. —160 }	11,540	11,567	+27
H. 3.—Cost of Coal				
	O. 50,000 } R. —3,850 }	46,150	46,162	+12
H. 4.—Charter of Steamer		4,34,200	4,34,199	—1
H. 5.—Indian Port Expenses, Working Expenses and Agency fees at Ports				
	O. 75,000 } R. 10,600 }	85,600	86,676	+1,076
<i>Col. 4.—Increase in expenditure on lighterage and stevedoring due to revival of trade. Reappropriation of Rs. 1,000 to this head proposed too late in the year.</i>				
H. 6.—Other Charges				
	O. 9,500 } R. 1,240 }	10,740	10,945	+205
H. 7.—Deduct—Recoveries from Forest Department, etc.				
	O. —4,00,000 } R. —83,000 }	—4,83,000	—4,95,843	—12,843
<i>Cols. 1 & 4.—Revival of trade. Reappropriation of Rs. 6,300 from this head proposed too late in the year.</i>				
Surrenders or withdrawals within the Account				
Gross	R. —3,15,900	—3,15,900	..	+3,15,900
Deductions	R. 3,16,300	3,16,300	..	—3,16,300
Transfers from or to other Accounts				
	R. 1,090	1,090	..	—1,090
Totals. { Non-voted		1,14,310	1,13,451	—859
{ Voted { Gross		22,83,800	26,30,313	+3,46,513
{ Deductions		—5,25,400	—8,46,206	—3,20,806
{ Net		17,58,400	17,84,107	+25,707

ACCOUNT II.—FORESTS.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.

A.—Conservancy, Maintenance and Regeneration:

A. 1.—Timber and other produce removed from the Forest by Government Agency

O.	6,98,000			
R.	— 3,553	6,94,447	7,01,505	+7,058

Col. 4 —Increased expenditure on extraction of timber due to heavy demand and in agency charges at Calcutta for increased sale reflected in revenue.

A. 2.—Timber and other produce removed from the Forest by Consumers or Purchasers

O.	900			
R.	—39	861	860	—1

A. 3.—Live Stock, Stores and Tools and Plant—Feed and Keep of Cattle.

O.	33,000			
R.	700	33,700	33,970	+270

A. 4.—Communications and Buildings :

A. 4 (1).—Roads and Bridges

O.	200			
R.	—200	..	..	..

A. 4 (2).—Buildings

O.	2,500			
R.	—950	1,550	1,515	—35

A. 4 (3).—Other Works

O.	2,500			
R.	—250	2,250	2,284	+34

A. 5.—Organisation, Improvement and Extension of Forests

O.	21,000			
R.	4,790	25,790	24,286	—1,504

Col. 1.—Regeneration work undertaken in accordance with the new working plan.

Col. 4.—Labourers elected to return to their homes in India unexpectedly.

A. 6.—Miscellaneous

O.	300			
R.	200	500	468	—32

A. 7.—Suspense

A. 7 (1).—Stock

O.	75,000			
R.	3,000	78,000	78,409	+409

A. 7 (2).—Deduct—Value of Stores issued to Works and Other Credits

O.	—82,000			
R.	4,400	—77,600	—79,904	—2,304

B.—Establishments :

B. 1.—Services wholly charged to Revenue :

B. 1 (1).—Pay of Establishments 900 906 ..

B. 1 (2).—Contingencies 22 22 ..

O.	100			
R.	—78			

ACCOUNT II.—FORESTS—*concl'd.*

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.		
1	2	3	4		
	Rs.	Rs.	Rs.		
B.—Establishments—<i>concl'd</i> :—					
B. 2.—Services charged both to Revenue and Capital :					
B. 2 (1).—Pay of Officers					
Non-voted O. 29,800 } M. —3,042 }	26,753	28,376	+1,618		
Col. 4.—Mainly unanticipated adjustment of leave salary drawn out of India.					
Voted O. 40,900 } R. —3,860 }	37,040	37,039	—1		
B. 2 (2).—Pay of Establishments					
O. 90,200 } R. —680 }	89,520	89,489	—31		
B. 2 (3).—Allowances, Honoraria, etc.					
Non-voted O. 2,200 } M. 1,075 }	3,275	3,996	+721		
Col. 1.—Unanticipated travelling allowances. Col. 4.—Travelling allowance over drawn in 1936-37 which is being recovered in 1937-38.					
Voted O. 5,000 } R. —800 }	4,200	4,189	—11		
B. 2 (4).—Contingencies					
O. 21,000 } R. —2,800 }	18,200	16,574	—1,626		
Col. 4.—Less expenditure on printing and binding.					
B. 2 (5).—Grants-in-aid, Contributions, etc.					
O. 1,200 } M. —318 }	882	876	—6		
C.—Interest on Forest Capital Outlay					
O. 60,300 } M. 200 }	60,500	59,917	—583		
Surrenders or withdrawals within the Account					
Gross R. 4,400	4,400	..	—4,400		
Deductions R. —4,400	—4,400	..	+4,400		
Transfers from or to other Accounts					
R. 120	120	..	—120		
<hr/>					
Totals {	Non-voted	91,415	93,165	+1,750	
	Voted {	Gross	9,91,500	9,91,510	+10
		Deductions	—82,000	—79,904	+2,096
		Net	9,09,500	9,11,606	+2,106

ACCOUNT III.—OTHER EXPENDITURE HEADS.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
A.—Excise—Cost of Opium Supplied to Excise Department			
O. 4,500 }	3,490	3,489	—1
R. —1,010 }			
Col. 1.—Reduced demand for opium owing to measures taken to restrict consumption of opium.			
B.—Stamps			
O. 600 }	420	400	—20
R. —180 }			
C.—Miscellaneous			
O. 3,000 }	5,400	5,384	—16
R. 2,400 }			
Col. 1.—Write off of tacavi loans outstanding against released Mappilla convicts owing to efforts taken to recover them having failed.			
Transfers from or to other Accounts			
R. —1,210	—1,210	..	+1,210
Total	8,100	9,273	+1,173

Note.

Total receipts in this area amounted to Rs. 3 lakhs roundly. The expenditure corresponding to the receipt of about 32 lakhs stands included in the subject grant concerned.

EXECUTIVE COMMISSARIAT DEPARTMENT—ANDAMANS.

STORE ACCOUNT, 1936-37.

Opening balance on 1st April 1936.	Receipts during 1936-37.	Total.	Issues during 1936-37.	Balance.
Rs.	Rs.	Rs.	Rs.	Rs.
27,312	1,45,617	1,72,929	1,45,990	26,939

(a) Includes Rs. 2,760 representing value of stock found in excess of the book balance.

1. The closing balance consists of stock of food stuffs, fodder oils, fuel, etc.
2. A continuous verification of stock was carried out by the Executive Commissariat Officer in the course of the year.
3. The stocks were valued at the actual purchase cost, plus freight and landing charges.

R. C. KHANNA,
EXAMINER, OUTSIDE AUDIT,
(Office of the Accountant General,
Central Revenues),
Port Blair
1st November 1937.

A. G. BIRD,
Supply Officer, Port Blair,
26th October 1937.

GRANT No. 83.—RAJPUTANA.

Abstract of Accounts.		Final	Actual	Excess +
1		Appropriation.	Expenditure.	Saving —.
		2	3	4
		Rs.	Rs.	Rs.
Account I.—Police	<i>Non-voted</i>	29,100	29,095	—5
	<i>Voted</i>	3,08,800	3,08,768	—32
Account II.—Political		5,33,640	5,36,687	+3,047
Account III.—Other Expenditure	<i>Non-voted</i>	1,02,470	1,02,469	—1
Heads	<i>Voted</i>	1,03,200	1,03,210	+10
Totals	<i>Non-voted</i>	6,65,210	6,68,251	+3,041
	<i>Voted</i>	4,12,000	4,11,978	—22

ACCOUNT I.—POLICE.

Major Head and Sub-head.		Final	Actual	Excess +
1		Appropriation.	Expenditure.	Saving —.
		2	3	4
		Rs.	Rs.	Rs.
A.—Superintendence :				
A. 1.—Pay of Officers		25,800	25,800	..
A. 2.—Police Force				
	O. 1,600 }	1,620	1,621	+1
	R. 20 }			
A. 3.—Office Establishment				
	O. 15,800 }	15,920	15,939	+19
	R. 120 }			
A. 4.—Allowances, Honoraria, etc.				
	<i>Non-voted</i>	2,700	2,695	—5
	<i>Voted</i>	3,100	3,141	+41
A. 5.—Supplies and Services and Contingencies				
	O. 10,700 }	9,300	9,345	+45
	R. —1,400 }			
A. 6.—Grants-in-aid, Contributions, etc.		600	600	..
B.—District Executive Force—District Police :				
B. 1.—Police Force				
	O. 7,800 }	8,140	8,142	+2
	R. 340 }			
B. 2.—Allowances, Honoraria, etc.				
	O. 1,600 }	1,580	1,570	—1
	R. —20 }			
B. 3.—Supplies and Services and Contingencies				
	O. 700 }	490	486	—4
	R. —210 }			

ACCOUNT I.—POLICE—*concl'd.*

Major Head and Sub-head.		Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1		2	3	4
		Rs.	Rs.	Rs.
C.—Railway Police :				
C. 1.—Pay of Officers				
	O. 8,600 }	8,630	8,629	—1
	R. 30 }			
C. 2.—Police Force				
		1,41,600	1,42,478	+878
C. 3.—Office Establishment				
	O. 11,400 }	11,520	11,526	+6
	R. 120 }			
C. 4.—Travelling Allowance				
	O. 9,000 }	8,275	8,275	..
	R. —725 }			
C. 5.—Other Allowances, Honoraria, etc.				
	O. 8,500 }	8,650	8,629	—21
	R. 150 }			
C. 6.—Supplies and Services				
	O. 7,800 }	6,980	6,955	—25
	R. —820 }			
C. 7.—Contingencies				
	O. 4,100 }	3,380	3,500	+129
	R. —720 }			
C. 8.—Amount paid to Bombay, Baroda and Central India Railway as share of rent of Railway Quarters				
	O. 35,000 }	37,780	37,176	—604
	R. 2,780 }			
D.—Criminal Intelligence Department :				
D. 1.—Police Force				
	O. 27,800 }	26,960	26,930	—30
	R. —840 }			
D. 2.—Office Establishment				
	O. 6,400 }	6,600	6,602	+2
	R. 200 }			
D. 3.—Allowances, Honoraria, etc.				
	O. 5,000 }	5,090	4,902	—188
	R. 90 }			
D. 4.—Supplies and Services and Contin- gencies				
	O. 1,600 }	2,300	2,327	+27
	R. 700 }			
D. 5.—Secret Expenses				
		400	375	—25
E.—Miscellaneous—Grants-in-aid				
	O. 300 }	210	202	—8
	R. —90 }			
Transfers from or to other Accounts				
	R. 275	275	..	—275
Totals { <i>Non-voted</i>				
		29,100	29,095	—5
{ <i>Voted</i>				
		3,08,800	3,08,768	—32

ACCOUNT II.—POLITICAL (*All Non-voted*).

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —
1	2 Rs.	3 Rs.	4 Rs.
A.—Political Agents :			
A. 1.— <i>Pay of Officers</i>			
O. 2,18,900 } 2,04,340		2,04,071	—269
M. —14,560 }			
A. 2.— <i>Pay of Establishments</i>			
O. 1,36,700 } 1,36,360		1,36,309	—51
M. —340 }			
A. 3.— <i>Allowances, Honoraria, etc.</i>			
O. 41,200 } 47,680		47,550	—130
M. 6,480 }			
Col. 1.—Revision of rates of house rent allowance, and increased travelling allowances on transfer and in connection with Federation.			
A. 4.— <i>Supplies and Services</i>			
O. 14,100 } 14,824		14,795	—29
M. 724 }			
A. 5.— <i>Contingencies</i>			
O. 34,200 } 37,756		37,462	—294
M. 3,556 }			
A. 6.— <i>Grants-in-aid, Contributions, etc.</i>			
O. 2,100 } 2,500		2,485	—15
M. 400 }			
B.—Miscellaneous :			
B. 1.— <i>Mina Corps :</i>			
B. 1 (1).— <i>Pay of Officers</i>			
O. 45,100 } 17,330		17,329	—1
M. —27,770 }			
Col. 1.—Abolition of the Mina corps.			
B. 1 (2).— <i>Pay of Establishments</i>			
O. 69,400 } 29,160		29,165	+5
M. —40,240 }			
Col. 1.—See B. 1 (1).			
B. 1 (3).— <i>Allowances, Honoraria, etc.</i>			
O. 27,000 } 11,330		11,621	+291
M. —15,670 }			
Col. 1.—See B. 1 (1).			
B. 1 (4).— <i>Supplies and Services</i>			
O. 10,000 } 1,020		1,022	+2
M. —8,980 }			
Col. 1.—See B. 1 (1).			
B. 1 (5).— <i>Contingencies</i>			
O. 6,400 } 3,890		3,893	+3
M. —2,510 }			
Col. 1.—See B. 1 (1).			
B. 1 (6).— <i>Grants-in-aid, Contributions, etc.</i>			
O. 1,200 }
M. —1,200 }			
Col. 1.—See B. 1 (1).			
B. 1 (7).— <i>Establishment and other charges paid to other Governments, Etc.</i>			
O. 200 }
M. —200 }			
Col. 1.—See B. 1 (1).			
B. 2.— <i>Other Charges</i>			
O. 19,000 } 23,700		26,995	+3,295
M. 4,700 }			

Cols. 1 & 4.—Original grant intended for refund of customs duty on stores, etc. supplied to Indian State Police and other irregular forces was based on past actuals and proved inadequate. Intimation of certain debits was received too late to provide funds.

ACCOUNT III.—OTHER EXPENDITURE HEADS—*concl'd.*

Major Head and Sub-head.		Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1		2	3	4
		Rs.	Rs.	Rs.
<i>D.—Ecclesiastical :</i>				
<i>D. 1.—Pay of Establishments</i>				
	O. 400 }	360	360	—
	M. —40 }			
<i>D. 2.—Other Charges</i>				
	O. 1,600 }	1,620	1,619	—1
	M. 20 }			
<i>E.—Education :</i>				
<i>E. 1.—Grants to Non-Government Arts Colleges</i>				
	O. 53,800 }	53,190	53,190	..
	M. —610 }			
<i>E. 2.—Grants-in-aid to Non-Government Secondary and Primary Schools</i>				
		38,500	38,000	—500
<i>E. 3.—Scholarships</i>				
		600	600	..
<i>F.—Medical :</i>				
<i>F. 1.—Pay of Establishments</i>				
	O. 4,300 }	4,200	4,199	—1
	R. —100 }			
<i>F. 2.—Other Charges</i>				
	O. 400 }	360	360	..
	R. —40 }			
<i>F. 3.—Mental Hospital</i>				
	O. 300 }	240	240	..
	R. —60 }			
<i>G.—Miscellaneous :</i>				
<i>G. 1.—Pay of Establishments</i>				
	O. 1,700 }	1,750	1,715	—35
	R. 50 }			
<i>G. 2.—Other Charges</i>				
Non-voted	O. 47,400 }	47,300	47,300	..
	M. —100 }			
Voted	O. 2,600 }	2,792	2,722	—70
	R. 192 }			
<i>Transfers from or to other Accounts</i>				
	R. —275	—275	..	+275
<i>Totals</i> { <i>Non-voted</i>				
		1,02,470	1,02,469	—1
{ <i>Voted</i>				
		1,03,200	1,03,210	+10

NOTE.

The total receipts in this area amounted to Rs. 6 lakhs roundly. The expenditure corresponding to the receipt of about Rs. 3 lakhs stands included in the appropriation accounts of the subject grants concerned.

GRANT No. 84.—CENTRAL INDIA.

Abstract of Accounts.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
Account I.—Direct Demands on the Revenue			
<i>Non-voted</i>	55,145	55,141	—4
Voted	36,500	32,293	—4,207
Account II.—Police			
<i>Non-voted</i>	14,466	14,466	..
Voted	1,44,200	1,41,442	—2,758
Account III.—Political	4,68,544	4,65,086	—3,458
Account IV.—Other Expenditure Heads			
<i>Non-voted</i>	62,886	62,734	—152
Voted	1,48,300	1,41,794	—6,506
Totals			
{ <i>Non-voted</i>	6,01,041	5,97,427	—3,614
{ Voted	3,29,000	3,15,529	—13,471

NOTE.

The total amount surrendered in the grant as a whole in the voted section was Rs. 8,813.

ACCOUNT I.—DIRECT DEMANDS ON THE REVENUE

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
A.—Land Revenue :			
A. 1.—Assignments and Compensations			
<i>Non-voted</i> O. 25,400	25,424	25,424	..
M. 24			
Voted O. 2,200	2,182	2,182	..
R. —18			
B.—Excise :			
B. 1.—District Executive Establishment :			
B. 1 (1).—Pay of Officers			
O. 26,300	17,290	17,287	—3
M. —9,010			
Col. 1.—Post of Excise and Opium Commissioner in Central India being held in abeyance from November 1936.			
B. 1 (2).—Pay of Establishments			
O. 23,100	23,113	23,112	—1
R. 13			
B. 1 (3).—Allowances, Honoraria, etc.			
<i>Non-voted</i> O. 1,400	118	117	—1
M. —1,282			
Col. 1.—No touring from November 1936.			
Voted O. 1,400	1,250	996	—254
R. —150			
Col. 4.—Mainly due to non-receipt of debit on account of travelling allowance on reversion of an officer.			
B. 1 (4).—Secret Expenses	100	19	—81
B. 1 (5).—Supplies and Services			
O. 4,000	2,150	2,100	—50
R. —1,850			

Col. 1.—Less opium purchased.

ACCOUNT I.—DIRECT DEMANDS ON THE REVENUE—*concl'd.*

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
B.—Excise—<i>concl'd.</i>			
B. 1.—District Executive Establishment—<i>concl'd.</i>			
B. 1 (6).—Contingencies			
O. 2,800 }	1,570	1,489	—81
R. —1,230 }			
<i>Col. 1.—Curtailement of expenditure and transfer of provision to head B. 3.</i>			
B. 1 (7).—Grants-in-aid, Contributions, etc.			
O. 600 }	408	408	—
M. —192 }			
B. 2.—Compensation			
Non-voted O. 12,800 }	11,905	11,905	—
M. —895 }			
Voted O. 200 }	..	..	—
R. —200 }			
B. 3.—Other Charges			
O. 200 }	590	325	—265
R. 390 }			
<i>Col. 4.—Non-receipt of certain debits.</i>			
C.—Stamps			
O. 1,500 }	1,100	1,111	+11
R. —400 }			
D.—Registration			
O. 1,000 }	993	959	—34
R. —7 }			
Surrenders or withdrawals within Grant			
R. 3,050	3,050	..	—3,050
Transfers from or to other Accounts			
R. 402	402	..	—402
Totals			
{ Non-voted	55,145	55,141	—4
{ Voted	36,500	32,293	—4,207

ACCOUNT II.—POLICE.

A.—District Executive Force—District Police :**A. 1.—Pay of Officers**

Non-voted O. 12,700 }	12,839	12,839	—
M. 139 }			
Voted O. 5,200 }	5,144	5,144	—
R. —56 }			

A. 2.—Police Force

O. 1,07,300 }	1,04,166	1,04,190	+24
R. —3,134 }			

A. 3.—Office Establishment

O. 11,200 }	10,346	10,328	—18
R. —854 }			

A. 4.—Allowances, Honoraria, etc.

Non-voted O. 1,000 }	1,027	1,027	..
M. 27 }			
Voted O. 7,200 }	7,154	7,160	+6
R. —46 }			

ACCOUNT II.—POLICE—*concl'd.*

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
A.—District Executive Force—District Police—<i>concl'd.</i>			
A. 5.—Secret expenses	100	50	—50
A. 6.—Supplies and Services and Contingencies			
O. 12,900 }	14,120	14,120	..
R. 1,220 }			
A. 7.—Grants-in-aid, Contributions, etc.			
Non-voted .	600	600	..
Voted O. 300 }	450	450	..
R. 150 }			
Surrenders or withdrawals within Grant			
R. 3,290	3,290	..	—3,290
Transfers from or to other Accounts			
R. —570	—570	..	+570
Totals { Non-voted	14,466	14,466	..
{ Voted	1,44,200	1,41,442	—2,758

ACCOUNT III.—POLITICAL.

A.—Political Agents :

A. 1.—Pay of Officers			
O. 2,25,700 }	2,05,900	2,06,163	+263
M. —19,800 }			
A. 2.—Pay of Establishments			
O. 1,36,100 }	1,32,600	1,32,286	—314
M. —3,500 }			
A. 3.—Allowances, Honoraria, etc.			
O. 37,800 }	35,994	30,598	—5,396
M. —1,806 }			

Col. 1.—Less expenditure under travelling allowances of officers and establishment.

Col. 4.—Non receipt of cost of passages (Rs. 4,760) and less book adjustment on account of railway saloon charges.

A. 4.—Supplies and Services			
O. 15,900 }	17,127	16,950	—177
M. 1,227 }			
A. 5.—Contingencies			
O. 47,100 }	45,873	45,926	+53
M. —1,227 }			
A. 6.—Grants-in-aid, Contributions, etc.			
O. 1,000 }	615	615	..
M. —385 }			
B.—Miscellaneous			
O. 26,700 }	29,409	31,280	+1,871
M. 2,709 }			

Cols. 1 & 4.—Additional expenditure under customs duty.

C.—Entertainment Charges			
O. 900 }	1,026	1,268	+242
M. 126 }			
Total	4,63,544	4,65,086	—3,458

ACCOUNT IV.—OTHER EXPENDITURE HEADS.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
A.—Administration of Justice :			
A. 1.—Civil and Sessions Courts :			
A. 1 (1).—Pay of Officers	20,100	19,401	—699
A. 1 (2).—Pay of Establishments			
O. 15,700 }	15,707	13,736	—1,971
R. 7 }			
<i>Col. 4.—Rendition of Nowgong bazar to Chatarpur State. The saving was not accepted for surrender being too late.</i>			
A. 1 (3).—Other Charges			
Non-voted	600	526	—74
Voted O. 4,200 }	4,173	4,200	+27
R. —27 }			
A. 1 (4).—Establishment Charges paid to other Governments, Departments, etc.	3,000	3,000	..
B.—Jails and Convict Settlements :			
B. 1.—Pay of Establishments			
O. 500 }	434	434	..
R. —66 }			
B. 2.—Other Charges			
O. 400 }	424	423	—1
R. 24 }			
C.—Ecclesiastical :			
<i>C. 1.—Ecclesiastical Establishments—Church of England :</i>			
C. 1 (1).—Pay of Officers			
O. 9,300 }	9,237	9,237	..
M. —63 }			
C. 1 (2).—Pay of Establishments			
O. 400 }	360	360	..
M. —40 }			
C. 1 (3).—Other Charges			
O. 4,900 }	3,935	3,935	..
M. —965 }			
<i>C. 2.—Ecclesiastical Establishment—Other Churches :</i>			
C. 2 (1).—Pay of Establishments			
M. 192	192	192	..
C. 2 (2).—Other Charges			
O. 400 }	131	150	—21
M. —219 }			
<i>C. 3.—Cemetery Establishment :</i>			
C. 3 (2).—Other Charges			
O. 1,700 }	1,721	1,718	—3
M. 21 }			
D.—Education :			
D. 1.—Grants-in-aid to non-Government Secondary Schools			
Non-voted O. 47,000 }	45,986	45,986	..
M. —1,014 }			
Voted O. 25,400 }	26,640	26,489	—151
R. 1,240 }			

ACCOUNT IV.—OTHER EXPENDITURE HEADS—*contd.*

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
D.—Education—<i>concd.</i>			
D. 2.—Grants-in-aid to non-Government Primary Schools			
O. 29,400 }	26,510	25,831	—679
R. —2,890 }			
D. 3.—Inspection, Scholarships and Miscellaneous Expenditure :			
D. 3 (1).—Pay of Officers			
O. 2,400 }	2,392	2,392	..
R. —8 }			
D. 3 (2).—Pay of Establishments			
O. 1,400 }	1,384	1,241	—143
R. —16 }			
D. 3 (3).—Other Charges			
O. 2,000 }	2,150	2,202	+52
R. 150 }			
E.—Medical :			
E. 1.—Medical Establishment :			
E. 1 (1).—Pay of Officers			
O. 700 }	674	630	—44
M. —26 }			
E. 1 (2).—Pay of Establishments			
O. 4,500 }	4,409	4,388	—21
R. —91 }			
E. 1 (3).—Other Charges			
O. 1,300 }	1,176	1,159	—17
R. —124 }			
E. 2.—Hospitals and Dispensaries :			
E. 2 (1).—Pay of Establishments			
O. 10,000 }	9,421	9,397	—24
R. —579 }			
E. 2 (2).—Grants-in-aid to medical institutions			
O. 19,200 }	19,187	19,187	—
R. —13 }			
E. 2 (3).—Other Charges			
	5,700	5,465	—235
E. 3.—Grants for Medical purposes			
O. 300 }	..	..	..
R. —300 }			
E. 4.—Mental Hospital			
O. 600 }	722	721	—1
R. 122 }			
F.—Miscellaneous Departments :			
F. 1.—Pay of Establishments			
O. 200 }	180	180	..
R. —20 }			
F. 2.—Other Charges			
	100	99	—1
G.—Miscellaneous :			
G. 1.—Grants-in-aid			
O. 1,700 }	1,650	1,650	..
R. —50 }			
G. 2.—Other Expenditure			
	200	199	—1

ACCOUNT IV.—OTHER EXPENDITURE HEADS—*conold.*

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Surrenders or withdrawals within Grant			
R. 2,473	2,473	..	—2,473
Transfers from or to other Accounts			
R. 168	168	..	—168
	<hr/>	<hr/>	<hr/>
Totals { <i>Non-voted</i>	62,886	62,734	—152
{ <i>Voted</i>	1,48,300	1,41,794	—6,506
	<hr/>	<hr/>	<hr/>

NOTE.

The total receipts in this area amount to Rs. 9 lakhs (roundly). The expenditure corresponding to the receipts of about 1 Lakh stands included in the appropriation accounts of the subject grants concerned.

GRANT No. 85.—HYDERABAD.

Abstract of Accounts.		Final	Actual	Excess +
		Appropriation.	Expenditure.	Saving —.
1		2	3	4
		Rs.	Rs.	Rs.
<i>Account I.—Political</i>	<i>Gross</i>	2,80,453	2,85,720	+ 5,267
	<i>Deductions</i>	—39,299	—39,299	..
	<i>Net</i>	2,41,154	2,46,421	+ 5,267
<i>Account II.—Other Expenditure Heads.</i>	<i>Non-voted</i>	3,39,129	3,39,380	+ 251
	<i>Voted</i>	2,45,000	2,18,277	—26,723
<i>Totals</i>	<i>Non-voted</i>	<i>Gross</i>	6,19,582	+ 5,518
		<i>Deductions</i>	—39,299	..
		<i>Net</i>	5,80,283	+ 5,518
	<i>Voted</i>	2,45,000	2,18,277	—26,723

NOTES.

1. The total amount surrendered in the voted section of the grant is Rs. 26,168.
2. The excess under B in Account I is responsible for the excess over the non-voted section of the grant. Excesses occurred in this section for the last three years consecutively. The saving in the voted section was caused mainly by sub-heads G. 1. and J. in Account II.

ACCOUNT I.—POLITICAL (*All Non-voted.*)

Major Head and Sub-head.		Final	Actual	Excess +
		Appropriation.	Expenditure.	Saving —.
1		2	3	4
		Rs.	Rs.	Rs
<i>A.—Political Agents :</i>				
<i>A. 1.—Pay of Officers</i>				
	<i>O.</i> 1,23,100 }	1,22,540	1,22,530	—10
	<i>M.</i> —560 }			
<i>A. 2.—Pay of Establishments</i>				
	<i>O.</i> 91,900 }	92,727	92,725	—2
	<i>M.</i> 827 }			
<i>A. 3.—Allowances, Honoraria, etc.</i>				
	<i>O.</i> 31,300 }	29,452	29,466	+ 14
	<i>M.</i> —1,848 }			
<i>A. 4.—Supplies and Services</i>				
	<i>O.</i> 8,500 }	19,406	19,123	—283
	<i>M.</i> 10,906 }			
<i>Col. 1.—Unanticipated purchase of a new car and certain furniture for the Residency.</i>				
<i>A 5.—Secret expenses</i>				
	<i>O.</i> 100 }	40	40	..
	<i>M.</i> —60 }			
<i>A. 6.—Contingencies</i>				
	<i>O.</i> 10,100 }	10,411	10,403	—8
	<i>M.</i> 311 }			
<i>A. 7.—Grants-in-aid, contributions, etc.</i>				
	<i>O.</i> 1,200 }	1,145	1,156	+ 11
	<i>M.</i> —55 }			
<i>A. 8.—Deduct—Charges recovered from other Governments, Departments, etc.</i>				
	<i>O.</i> —50,200 }	—39,299	—39,299	..
	<i>M.</i> 10,901 }			

Col. 1.—Recovery from a Local Fund of the actual cost of certain posts instead of their average cost as originally anticipated.

ACCOUNT I.—POLITICAL (*All Non-voted*)—concl'd.

Major Head and Sub-head.		Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1		2	3	4
		Rs.	Rs.	Rs.
<i>B.—Miscellaneous</i>				
	O. 8,000 }	4,382	10,076	+5,694
	M. —3,618 }			
<i>Col. 1.</i> —Provision reduced by the Local Administration at the instance of the Military Adviser, Indian State Forces. <i>Col. 4.</i> —Debits after the close of the year. See Note 1.				
<i>C.—Entertainment Charges</i>				
	O. 500 }	350	201	—149
	M. —150 }			
<i>Col. 4.</i> —All the debits on this account were not raised by the Military Account Officers during the year.				
Totals	Gross	2,80,453	2,85,720	+5,267
	Deductions	—39,299	—39,299	..
	Net	2,41,154	2,46,421	+5,267

ACCOUNT II.—OTHER EXPENDITURE HEADS.

<i>A.—Land Revenue</i>				
	R. 250	250	250	..
<i>D.—Administration of Justice</i>				
	O. 4,800 }			
	R. —250 }	4,550	4,470	—80
<i>E.—POLICE :</i>				
<i>E. 1.</i> —District Executive Force—District Police—Hyderabad Amalgamated Police :				
<i>E. 1 (1).</i> —Pay of Officers				
	Non-voted O. 11,200 }	8,788	8,788	..
	M. —2,412 }			
<i>Col. 1.</i> —Due mainly to the appointment of a voted officer for some time.				
	Voted O. 6,900 }	7,955	7,951	—4
	R. 1,055 }			
<i>Col. 1.</i> —See <i>E. 1 (1)</i> —Non-voted.				
<i>E. 1 (2).</i> —Pay of Establishments				
	O. 1,61,500 }	1,62,746	1,62,694	—52
	R. 1,246 }			
<i>E. 1 (3).</i> —Allowances, Honoraria, etc.				
	Non-voted O. 1,300 }	1,124	1,107	—17
	M. —176 }			
	Voted O. 15,500 }	13,909	13,544	—365
	R. —1,591 }			
<i>E. 1 (4).</i> —Supplies and Services and Contingencies				
	O. 15,600 }	15,894	15,834	—60
	R. 294 }			
<i>E. 1 (5).</i> —Grants-in-aid, contributions, etc.				
	O. 600 }	485	492	+7
	M. —115 }			
<i>E. 2.</i> —Hyderabad Railway Police :				
<i>E. 2 (1).</i> —Pay of Officers				
	O. 32,200 }	31,939	31,939	..
	M. —261 }			
<i>E. 2 (2).</i> —Pay of Establishments				
	O. 1,88,500 }	1,87,154	1,87,182	+28
	M. —1,346 }			

ACCOUNT II.—OTHER EXPENDITURE HEADS—*contd.*

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
<i>E. 2 Hyderabad Railway Police—concl'd.</i>			
<i>E. 2 (3).—Allowances, Honoraria, etc.</i>			
O. 21,600 }	20,591	20,935	+344
M. —1,009 }			
<i>E. 2 (4).—Supplies and Services and Contingencies</i>			
O. 47,100 }	53,800	53,691	—109
M. 6,700 }			
<i>E. 2 (5).—Secret Expenses</i>			
O. 800 }	1,010	1,010	—
M. 210 }			
<i>E. 2 (6).—Grants-in-aid, Contributions, etc.</i>	600	600	—
<i>F.—Ecclesiastical :</i>			
<i>F. 1.—Ecclesiastical Establishments :</i>			
<i>F. 1 (1).—Church of England—Pay of Chaplains</i>			
O. 29,100 }	21,733	21,733	—
M. —7,367 }			
Col. 1.—Changes in the personnel of chaplains.			
<i>F. 1 (2).—Church of England—Pay of Establishments</i>			
O. 200 }	144	144	—
M. —56 }			
<i>F. 1 (3).—Church of England—Other Charges</i>			
O. 7,600 }	5,228	5,247	+19
M. —2,372 }			
Col. 1.—Mainly a reduction of provision for passages (Rs. 2,100).			
<i>F. 1 (4).—Church of Scotland—Pay of Chaplains</i>			
O. 7,200 }	..	..	—
M. —7,200 }			
Col. 1.—The post of chaplain remained vacant during the year.			
<i>F. 1 (5).—Church of Scotland—Other Charges</i>			
O. 1,600 }	705	702	—3
M. —895 }			
<i>F. 2.—Cemetery Establishment</i>			
O. 4,000 }	3,420	3,403	—17
M. —580 }			
<i>G.—Education :</i>			
<i>G. 1.—Grants-in-aid to Non-Government Secondary, Primary and Special Schools</i>			
O. 23,400 }	2,800	2,800	—
R. —20,600 }			
Col. 1.—Discontinuance of an educational grant permanently to a cantonment. Orders regarding discontinuance were communicated after the budget was framed.			
<i>G. 2.—Inspection and Miscellaneous Expenditure :</i>			
<i>G. 2 (2).—Other Charges</i>			
O. 1,400 }	..	..	—
R. —1,400 }			

Col. 1.—See G. 1.

ACCOUNT II.—OTHER EXPENDITURE HEADS—*conold.*

Major Head and Sub-head.		Final Appropriation.	Actual Expenditure.	Excess + Saving—.
1		2	3	4
		Rs.	Rs.	Rs.
H.—Medical		7,000	7,000	—
I.—Public Health				
	O. 400	350	369	+19
	R. —50			
J.—Miscellaneous.				
Non-voted	O. 2,900	2,408	2,407	—1
	M. —492			
Voted	O. 8,500	3,378	3,365	—13
	R. —5,122			
<i>Col. 1.</i> —Mainly due to less loss by exchange on local transactions.				
Surrenders or withdrawals within the Account.				
	R. 26,168	26,168	..	—26,168
Totals		3,39,129	3,39,380	+251
		2,45,000	2,18,277	—26,723

NOTES.

1. Sub-head B in Account I shows for the fifth year in succession an unadjusted excess, the reason on each occasion being the same, namely, belated debits by the Military Department. It was stated last year that, as a result of the decision not to issue stores from the arsenals in March, such unadjusted excesses would diminish considerably in future. That hope has not been realised this time but the Local Administration have reported that they are taking steps to ascertain their liabilities on this account more accurately in future.

2. *Sub-head E. 2, Account II.*—Recoveries from His Exalted Highness the Nizam's Government and certain Railways on account of Hyderabad Railway Police for the year ending 31st March 1937 have been made in full.

3. The total receipts in this area amounted to Rs. 6 lakhs and odd. The expenditure corresponding to the receipt of about two lakhs stands included in the appropriation accounts of the subject grants concerned.

GRANT No. 85A.—ADEN.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
A.—Excise :			
A. 1.—District Executive Establishment :			
A. 1 (1).—Pay of Establishments			
O. 15,600 }	14,950	14,925	—25
R. —650 }			
A. 1 (2).—Allowances, Honoraria, etc.			
O. 3,600 }	4,000	3,920	—80
R. 400 }			
A. 1 (3).—Secret Service expenditure	200	148	—52
A. 1 (4).—Supplies and Services			
O. 100 }	60	..	—60
R. —40 }			
A. 1 (5).—Contingencies			
O. 1,400 }	1,350	1,292	—58
R. —50 }			
A. 2.—Cost of Opium supplied to Excise Department			
O. 1,100 }	1,140	1,330	+190
R. 40 }			
<i>Col. 4.</i> —Adjustment of transport charges after the close of the year.			
B.—Stamps :			
B. 1.—Charges for Sale of Stamps :			
B. 1 (1).—Non-Judicial			
O. 500 }	650	629	—21
R. 150 }			
B. 1 (2).—Judicial	200	147	—53
B. 2.—Cost of Stamps supplied from Central Stamp Stores :			
B. 2 (1).—Non-Judicial	100	228	+128
<i>Col. 4.</i> —Overprinting of new stamps was not provided for.			
B. 2 (2).—Judicial	100	130	+30
B. 3.—Superintendence—Establishment charges paid to the Bombay Govern- ment			
O. 100 }	50	50	..
R. —50 }			
C.—Registration :			
C. 1.—Pay of Establishments			
O. 2,300 }	1,710	1,706	—4
R. —590 }			
C. 2.—Allowances, Honoraria, etc.			
O. 400 }	330	306	—24
R. —70 }			
C. 3.—Contingencies	300	277	—23

Major Head and Sub-head.

Final
Appropriation.Actual
Expenditure.Excess +
Saving —.

1

2

3

4

Rs.

Rs.

Rs.

D. —General Administration :

D. 1.—Heads of Provinces—Chief Commissioner :

D. 1 (1).—Pay of Officers

O.	68,000
M.	—16,200

51,800

49,962

—1,838

Col. 1.—Leave vacancies of Chief Commissioner and his Aid-de-Camp kept unfilled.

D. 1 (2).—Pay of Establishments

O.	43,800
S.	3,400

47,200

47,174

—26

D. 1 (3).—Allowances, Honoraria, etc.

Non-voted O.	11,200
M.	—2,000

9,200

9,170

—30

Col. 1.—Less expenditure on travelling allowance.

Voted O.	3,300
R.	675

3,975

4,268

+293

Cols. 1 & 4.—Addition to meet cost of passages of clerks going on leave proved insufficient.

D. 1 (4).—Supplies and Services

3,000

2,995

—5

D. 1 (5).—Contingencies

O.	15,800
S.	6,800
R.	5,250

27,850

28,039

+189

Col. 1.—Heavy telegram charges due to (i) Italo-Abyssinian War and (ii) separation of Aden.

D. 1 (6).—Grants-in-aid, Contributions, etc.

600

..

—600

Col. 4.—Incumbent of a post during the year was not entitled to passage concessions.

D. 2.—Charges for District Administration :

D. 2 (1).—Pay of Officers

Non-voted.

1,200

1,570

+370

Col. 4.—Additional funds to meet special pay to an officer wrongly obtained under sub-head D. 2 (3).

Voted O.	15,000
R.	—1,850

13,150

13,145

—5

D. 2 (2).—Pay of Establishments

O.	26,900
S.	7,500
R.	—440

33,960

33,017

—943

Col. 1.—Administration of the Perim Island taken over by Government from the middle of the year in consequence of the withdrawal of the Perim Coal Company.

D. 2 (3).—Allowances, Honoraria, etc.

O.	2,200
S.	1,000
R.	890

4,090

3,053

—1,037

Cols. 1 & 4.—Additional allotments required for D. 2 (1)-Non-voted and D. 2 (2) were, through misunderstanding, obtained under this head.

D. 2 (4).—Contingencies

O.	4,000
S.	17,800
R.	140

21,940

10,970

—10,970

Col. 1.—See D. 2 (2). Col. 4.—Estimate in supplementary grant based on information supplied by the Perim Coal Company proved excessive.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
E.—Administration of Justice :			
E. 1.—Civil and Sessions Courts—District and Sessions Judges :			
<i>E. 1 (1).—Pay of Officers</i>			
O. 20,800 }	18,600	18,600	..
M. —2,200 }			
<i>E. 1 (2).—Allowances, Honoraria, etc.</i>			
O. 5,600 }	1,100	754	—346
M. —4,500 }			
<i>Col. 1.—Conversion of local allowance into special pay and anticipated less expenditure on travelling allowance. Col. 4.—Smaller expenditure on travelling allowance.</i>			
<i>E. 1 (3).—Grants-in-aid, Contributions, etc.</i>	600	600	..
E. 2.—Court of Small Causes :			
<i>E. 2 (1).—Pay of Officers</i>	8,400	8,400	..
<i>E. 2 (2).—Pay of Establishments</i>			
O. 18,300 }	18,700	18,460	—240
S. 400 }			
<i>E. 2 (3).—Allowances, Honoraria, etc.</i>			
O. 3,600 }	5,200	5,245	+45
S. 1,600 }			
<i>Col. 1.—Passages of clerks proceeding on leave to India.</i>			
<i>E. 2 (4).—Supplies and Services</i>	400	432	+32
<i>E. 2 (5).—Contingencies</i>			
O. 4,300 }	6,000	5,925	—75
S. 1,700 }			
<i>Col. 1.—Payment during the year of the Public Prosecutor's bill for fees for 1935-36.</i>			
F.—Jails and Convict Settlements :			
<i>F. 1.—Pay of Officers</i>			
O. 1,000 }	1,200	1,226	+26
M. 200 }			
<i>F. 2.—Pay of Establishments</i>			
O. 9,300 }	9,000	8,917	—83
R. —300 }			
<i>F. 3.—Allowances, Honoraria, etc.</i>			
O. 1,400 }	1,575	1,526	—49
R. 175 }			
<i>F. 4.—Contingencies</i>			
O. 6,700 }	7,050	7,212	+162
R. 350 }			
<i>F. 5.—Jail Manufactures</i>	600	597	—3
<i>F. 6.—Establishment Charges paid to other Governments, Departments, etc.</i>	1,000	1,000	..

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
G.—Police :	Rs.	Rs.	Rs.
G. 1.—District Executive Force:			
G. 1 (1).—District Police :			
G. 1 (1) (1).—Pay of Officers			
O. 12,700 }	12,200	12,197	—3
M. —500 }			
G. 1 (1) (2).—Pay of Establishments			
O. 1,22,900 }	1,26,020	1,24,396	—1,624
S. 2,200 }			
R. 920 }			
G. 1 (1) (3).—Allowances, Honoraria, etc.			
Non-voted O. 2,300 }	4,500	3,486	—1,014
M. 2,200 }			
Col. 1.—Unanticipated transfer travelling allowance of an officer. Col. 4.—Provision for travelling allowance on transfer to India of an officer remained unutilised as it was debited to Bombay Government under the rules.			
Voted O. 14,100 }	19,500	19,487	—13
S. 2,900 }			
R. 2,500 }			
Col. 1.—Passages of police inspectors on leave to India and travelling allowance to two inspectors transferred to India.			
G. 1 (1) (4).—Secret Service Expenditure			
O. 600 }	300	284	—16
R. —300 }			
G. 1 (1) (5).—Supplies and Services			
O. 5,000 }	4,500	4,235	—265
R. —500 }			
G. 1 (1) (6).—Contingencies			
O. 12,500 }	13,180	12,831	—349
R. 680 }			
G. 1 (1) (7).—Grants-in-aid, contributions, etc.			
M. 470 }	470	469	—1
G. 1 (2).—Other Police :			
G. 1 (2) (1).—Pay of Establishments			
O. 38,800 }	37,200	36,839	—361
R. —1,600 }			
G. 1 (2) (2).—Allowances, Honoraria, etc.			
O. 2,800 }	1,100	969	—131
R. —1,700 }			
Col. 1.—Less expenditure on travelling allowance.			
G. 1 (2) (3).—Supplies and Services			
O. 4,600 }	5,400	5,078	—322
R. 800 }			
G. 1 (2) (4).—Contingencies			
O. 4,700 }	3,900	3,686	—214
R. —800 }			

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
<i>G.—Police—concl'd.</i>			
<i>G. 2.—Special Police :</i>			
<i>G. 2 (1).—Pay of Officers</i>			
O. 18,100 }	18,400	19,137	+737
M. 300 }			
<i>G. 2 (2).—Pay of Establishments</i>			
O. 81,600 }	82,782	80,515	—2,267
M. 1,182 }			
<i>G. 2 (3).—Allowances, Honoraria, etc.</i>			
O. 19,700 }	21,700	21,289	—411
M. 2,000 }			
<i>G. 2 (4).—Supplies and Services</i>			
O. 8,300 }	7,600	7,222	—378
M. —700 }			
<i>G. 2 (5).—Contingencies</i>			
O. 11,300 }	13,200	12,757	—443
M. 1,900 }			
<i>Col. 1.—Purchase of a new prison van.</i>			
<i>G. 2 (6).—Grant-in-aid, Contributions, etc.</i>			
M. 448	448	448	..
<i>H.—Ecclesiastical :</i>			
<i>H. 1.—Ecclesiastical Establishment—Church of England :</i>			
<i>H. 1 (1).—Pay of Officers</i>			
O. 14,900 }	14,400	14,398	—2
M. —500 }			
<i>H. 1 (2).—Pay of Establishments</i>			
O. 700 }	660	648	—12
M. —40 }			
<i>H. 1 (3).—Allowances, Honoraria, etc.</i>			
O. 2,800 }	2,750	2,768	+18
M. —50 }			
<i>H. 1 (4).—Supplies and Services and Contingencies</i>	700	641	—59
<i>H. 2.—Cemetery Establishment :</i>			
<i>H. 2 (1).—Pay of Establishments</i>			
O. 500 }	540	540	..
M. 40 }			
<i>H. 2 (2).—Other Charges</i>			
O. 400 }	450	424	—26
M. 50 }			
<i>I.—Education :</i>			
<i>I. 1.—Secondary—Government Secondary Schools :</i>			
<i>I. 1 (2).—Pay of Establishments</i>			
O. 13,100 }	13,400	13,427	+27
R. 300 }			
<i>I. 1 (3).—Allowances, Honoraria, etc.</i>	2,300	2,055	—245
<i>I. 1 (4).—Contingencies</i>			
O. 2,200 }	2,000	1,959	—41
R. —200 }			
<i>I. 1 (5).—Grants-in-aid, contributions etc.</i>			
O. 4,000 }	3,558	3,558	..
R. —442 }			

Major Head and Sub-head	Final Appropriation.	Actual Expenditure.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.

I.—Education—*concl'd.*

I. 2.—Primary :

I. 2 (1).—Government Primary Schools :

I. 2 (1) (1).—Pay of Establishments

O.	16,000	}	16,352	16,201	—151
R.	352				

I. 2 (1) (2).—Allowances, Honoraria, etc.

O.	200	}	290	212	—78
R.	90				

I. 2 (1) (3).—Contingencies

O.	3,500	}	3,330	3,260	—70
R.	—170				

I. 2 (2).—Direct Grants to Non-Government Primary Schools

21,000	20,737	—263
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I. 3.—General :

I. 3 (1).—Pay of Officers

17,000	16,489	—511
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I. 3 (2).—Pay of Establishments

3,400	2,985	—415
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I. 3 (3).—Allowances, Honoraria, etc.

O.	3,200	}	2,000	1,775	—225
R.	—1,200				

Col. 1.—Provision for passages for clerks going on leave to India not utilised.

I. 3 (4).—Contingencies

O.	1,300	}	1,700	1,636	—64
R.	400				

I. 3 (5).—Grants-in-aid, Contributions, etc.

800	559	—241
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Col. 4.—Provision for passage contribution not utilised owing to abolition of a post.

J.—Medical :

J. 1.—Medical Establishment :

J. 1 (1).—Pay of Officers

O.	18,400	}	20,200	20,077	—123
M.	1,800				

J. 1 (2).—Pay of Establishments

O.	16,800	}	15,750	15,973	+273
M.	—1,100				

J. 1 (3).—Allowances, Honoraria, etc.

O.	6,700	}	12,700	12,928	+228
M.	6,000				

Col. 1.—Supplementary claims for difference of travelling allowance on transfer to India of certain subordinates and travelling allowance on transfer of certain officers.

J. 1 (4).—Supplies and Services

O.	17,500	}	21,000	20,397	—603
M.	3,500				

Col. 1.—More purchase of medical stores owing to increased number of patients (Rs. 2,400), and erroneous provision under sub-head J. 1 (5) (Rs. 1,100).

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
J.—Medical—concl'd.			
<i>J. 1 (5).—Contingencies</i>			
O. 5,600 }	4,500	4,406	—94
M. —1,100 }			
<i>Col. 1.—Erroneous provision. See J. 1 (4).</i>			
J. 2.—Hospitals and Dispensaries :			
<i>J. 2 (1).—Pay of Officers</i>			
O. 12,700 }	9,300	12,786	+ 3,486
R. —3,400 }			
<i>Col. 1.—Appointment of officers drawing less pay. Col. 4.—Increase in pay of an officer due to his promotion to a higher rank and adjustment of his leave salary in the accounts for March final.</i>			
<i>J. 2 (2).—Pay of Establishments</i>			
O. 14,300 }	13,170	14,603	+ 833
R. —1,130 }			
<i>Col. 4.—Appointment of subordinates drawing higher pay.</i>			
<i>J. 2 (3).—Allowances, Honoraria, etc.</i>			
O. 5,200 }	9,200	12,066	+ 2,866
S. 2,600 }			
R. 1,400 }			
<i>Cols. 1 & 4.—Unanticipated claims for transfer travelling allowance.</i>			
<i>J. 2 (4).—Supplies and Services</i>			
O. 1,000 }	1,100	965	—135
R. 100 }			
<i>J. 2 (5).—Contingencies</i>	16,000	13,878	—2,122
<i>Col. 4.—Less expenditure due to number of patients being smaller.</i>			
<i>J. 2 (6).—Grants to Hospitals and Dispensaries.</i>			
O. 1,500 }	1,400	1,141	—259
R. —100 }			
<i>J. 3.—Grants for Medical Purposes</i>	9,600	9,393	—207
<i>J. 4.—Mental Hospital :</i>			
<i>J. 4 (1).—Pay of Establishments</i>			
O. 700 }	648	648	..
R. —52 }			
<i>J. 4 (2).—Contingencies</i>			
R. 52	52	53	+ 1
K.—Public Health—Expenses in connection with Epidemic Diseases :			
K. 1.—Port Health Establishment :			
<i>K. 1 (1).—Pay of Officers</i>			
O. 27,400 }	29,800	28,401	—1,399
M. 2,400 }			
<i>K. 1 (2).—Pay of Establishments</i>	3,600	2,339	—1,261
<i>Col. 4.—Non-entertainment of temporary establishment.</i>			
<i>K. 1 (3).—Allowances, Honoraria, etc.</i>			
<i>Non-voted</i> O. 6,100 }	8,400	8,706	+ 306
M. 2,300 }			
<i>Col. 1.—Payments of arrear travelling allowance of an Indian Medical Service Officer on reversion to Military Department.</i>			
<i>Voted</i>	1,000	848	—152

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
K.—Public Health—Expenses in connection with Epidemic Diseases—<i>concl'd.</i>			
K. 1 (4).—Supplies and Services and Contingencies	3,000	3,464	+ 464
Col. 4.—Certain major repairs to Motor Launch 'Iris'.			
K. 1 (6).— <i>Deduct</i> —Amount recovered from the Aden Port Trust			
Non-voted	—13,500	—13,500	..
Voted	—3,900	—2,968	+ 932
Col. 4.—Adjustment of excess recovery in previous year.			
K. 2.—Pilgrim Charges	2,000	2,021	+ 21
K. 3.—Expenses in Connection with Plague:			
K. 3 (1).—Pay of Establishments	700	836	+ 136
Col. 4.—Leave salary of establishment.			
K. 3 (2).—Other Charges			
O. 300 }	100	80	—20
R. —200 }			
K. 4.—Expenses in connection with other epidemics			
O. 3,000 }	3,200	3,244	+ 44
R. 200 }			
K. 5.—Grants to Leper Asylums and Drainage Schemes	3,300	3,300	..
L.—Agriculture :			
L. 1.—Pay of Establishments	3,900	3,898	—2
L. 2.—Allowances, Honoraria, etc.			
O. 1,000 }	900	900	..
R. —100 }			
L. 3.—Contingencies	100	99	—1
M.—Miscellaneous Departments :			
M. 1.—Inspector of Steam Boilers :			
M. 1 (1).—Allowances, Honoraria, etc.	2,200	2,119	—81
M. 1 (2).—Contingencies			
R. 70	70	70	..
M. 2.—Electrical Inspector :			
M. 2 (1).—Pay of Officers	1,200	1,200	..
M. 2 (2).—Allowances, Honoraria, etc.	600	600	..
M. 3.—Joint Stock Companies :			
M. 3 (1).—Allowances, Honoraria, etc.			
R. 100	100	80	—20
M. 3 (2).—Contingencies			
S. 100	100	15	—85
N.—Stationery and Printing—Printing at Private Presses	1,000	969	—31

Major Head and Sub-head.		Final Appropriation.	Actual Expenditure.	Excess + Savings —.
1		2	3	4
		Rs.	Rs.	Rs.
O.—Miscellaneous :				
O. 1.—Allowances, Rewards, etc.		100	100	..
O. 2.—Donations for Charitable Purposes :				
O. 2 (1).—Donations to Institutions		200	117	—83
O. 2 (2).—Other Expenditure		1,700	1,500	—200
O. 3.—Charges on account of Vagrants				
O. 1,000 }		2,900	2,503	—397
S. 1,900 }				
<i>Col. 1.—Repatriation charges of British Indian and Arab refugees from Abyssinia.</i>				
O. 4.—Miscellaneous Compensations				
O. 14,000 }		14,400	14,400	..
M. 400 }				
Totals				
{ Non-voted	{ Gross	3,91,800	3,84,109	—7,691
	{ Deductions	—13,500	—13,500	..
	{ Net	3,78,300	3,70,609	—7,691
{ Voted	{ Gross	6,28,900	6,13,356	—15,544
	{ Deductions	—3,900	—2,968	+932
	{ Net	6,25,000	6,10,388	—14,612

NOTES.

1. The final saving in the voted section of the grant works out to 2.34 per cent. as against 1.19 per cent. in the previous year. It is mainly attributable to the sub-head D. 2 (4), under which the supplementary grant obtained proved to be excessive to the extent of Rs. 11,000 (roundly) due to over-estimation.

2. Total receipts in this area amounted to Rs. 13 lakhs roundly. The expenditure corresponding to the receipts of about 9 lakhs stands included in the appropriation accounts of the subject grants concerned.

GRANT No. 86.—EXPENDITURE IN ENGLAND UNDER THE CONTROL OF THE SECRETARY OF STATE.

See also Home Auditor's Report.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
A.—India Office Establishment:			
A. 1.—Salaries			
O. 26,79,000 }			
M. —4,000 }	26,75,000	26,69,793	—5,207
A. 2.—Deduct—Recoverable from Home Government	—12,85,000	—12,84,093	+907
B.—India Office Expenses :			
B. 1.—Postage and Telegrams to India			
O. 1,24,000 }			
R. 4,000 }	1,28,000	1,25,833	—2,167
B. 2.—National Health Insurance	7,000	5,187	—1,813
B. —Office Contingencies			
Non-voted O. 12,000 }			
M. —1,000 }	11,000	10,427	—573
Voted O. 1,80,000 }			
R. 15,000 }	1,95,000	1,91,657	—3,343
<i>Col. 1.—Increase due to more prompt settlement of accounts. (See also E. 16).</i>			
B. 4.—Miscellaneous expenditure			
Non-voted O. 4,000 }			
M. —1,000 }	3,000	1,813	—1,187
Voted	2,000	1,512	—488
B. 5.—Deduct—Recoverable from Home Government	—1,21,000	—1,21,107	—107
C.—India Office Audit Establishment :			
C. 1.—Salaries			
O. 2,11,000 }			
M —3,000 }	2,08,000	2,06,849	—1,151
C. 2.—Deduct—Recoverable from Home Government	—43,000	—43,187	—187
C. 3.—Deduct—Chargeable to High Commissioner	—93,000	—93,333	—333
D.—Expenditure in connection with the League of Nations :			
D. 1.—Grants-in-aid towards expenses of the Secretariat			
O. 14,31,000 }			
R. —38,000 }	13,93,000	13,92,754	—246
<i>Col. 1.—Saving due to favourable rate of exchange.</i>			
D. 2.—Other expenditure			
Non-voted O. 33,000 }			
M. —9,000 }	24,000	22,296	—1,704
Voted O. 3,000 }			
R. —1,000 }	2,000	1,504	—496
<i>Col. 1.—Provision was made for an ordinary and a special session of the Assembly; the expenses of the special session were, however, less than expected.</i>			League

Major Head and Sub-head.		Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1		2	3	4
		Rs.	Rs.	Rs.
E.—Miscellaneous Civil Charges				
E. 1.—Customs				
	O. 5,000 }	7,000	6,038	—962
	R. 2,000 }			
E. 2.—Taxes on Income				
	O. 1,12,000 }	84,000	83,865	—135
	R. —28,000 }			
<i>Col. 1.—Variation due to number of Privy Council appeals.</i>				
E. 3.—Land Revenue.				
		..	10	+10
E. 4.—Forest				
	<i>Non-voted</i>	1,000	132	—868
	<i>Voted</i>	1,000	75	—925
E. 5.—General Administration (India)				
	<i>Non-voted</i> O. 16,000 }	37,000	36,560	—440
	M. 21,000 }			
<i>Col. 1.—Leave and deputation charges.</i>				
	<i>Voted</i> O. 46,000 }	48,000	47,297	—703
	R. 2,000 }			
E. 6.—Justice				
	<i>Non-voted</i>	10,000	9,333	—667
	<i>Voted</i> R. 7,000	7,000	6,383	—617
<i>Col. 1.—Unforeseen Privy Council appeal.</i>				
E. 7.—Jails and Convict Settlements				
	<i>Non-voted</i> M. 4,000	4,000	3,846	—154
<i>Col. 1.—Leave salaries.</i>				
	<i>Voted</i> O. 1,000 }	3,000	2,238	—762
	R. 2,000 }			
E. 8.—Police				
		3,000	2,812	—188
E. 9.—Ports and Pilotage				
	O. 7,000 }	3,000	2,711	—289
	M. —4,000 }			
<i>Col. 1.—Leave salaries.</i>				
E. 10.—Scientific Departments				
	<i>Non-voted</i>	11,000	11,014	+14
	<i>Voted</i> O. 70,000 }	39,000	33,167	—5,833
	R. —31,000 }			
<i>Cols. 1 & 4.—Saving mainly due to delay in production of the "Dictionary of Pali Names", and other scientific works.</i>				
E. 11.—Medical				
	<i>Non-voted</i> M. 4,000	4,000	3,909	—91
<i>Col. 1.—Unforeseen leave salaries.</i>				
	<i>Voted</i> O. 2,000 }	3,000	2,548	—452
	R. 1,000 }			
E. 12.—Public Health				
	O. 14,000 }	10,000	9,793	—207
	R. —4,000 }			
<i>Col. 1.—Favourable rate of exchange on contribution payable in France.</i>				

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
E.—Miscellaneous Civil Charges—contd.			
E. 13.—Aviation			
<i>Non-voted</i>	1,000	913	—87
Vote 1	8,000	7,124	—876
E. 14.—Miscellaneous Departments			
<i>Non-voted</i>	4,000	3,688	—312
Voted			
O. 64,000 }			
R. —7,000 }	57,000	57,184	+184
<i>Col. 1.—Delay in production of library catalogues.</i>			
E. 15.—Mint	1,000	63	—937
E. 16.—Stationery and Printing			
O. 1,12,000 }			
R. 15,000 }	1,27,000	1,26,067	—933
<i>Col. 1.—The cost of stationery and printing for the India Office from 1st April 1937 onwards will be borne on Imperial Government Votes. Accounts for services rendered before that date have accordingly been settled in 1936-37 as far as possible.</i>			
<i>Deduct—Contribution by Home Govern- ment</i>	—46,000	—46,614	—614
Miscellaneous :			
E. 17.—International Labour Conference			
<i>Non-voted</i>			
O. 16,000 }			
M. —2,000 }	14,000	14,036	+36
Voted			
O. 16,000 }	10,000	9,575	—425
R. —6,000 }			
<i>Col. 1.—Expenses in connection with additional sessions less than expected.</i>			
E. 18.—Conference on Traffic in Dangerous Drugs			
O. 2,000 }			
M. —1,000 }	1,000	958	—42
E. 19.—Secret Service Expenditure	1,07,000	1,06,667	—333
E. 20.—Grants-in-aid	17,000	16,667	—333
E. 21.—Relief and repatriation of desti- tute Indians			
O. 12,000 }			
R. —5,000 }	7,000	5,132	—1,868
<i>Cols. 1 & 4.—Budget provision based on experience of previous years.</i>			
E. 22.—Other charges			
<i>Non-voted</i>	28,000	27,470	—530
Voted			
O. 76,000 }	1,09,000	1,09,590	+590
R. 33,000 }			
<i>Cols. 1. & 4.—Increase due to expenditure on civil emergency measures at Aden (Rs. 20,453), cost of visit to India of an adviser on Broadcasting (Rs. 7,120), and more charges on insignia of Indian Orders.</i>			

Major Head and Sub-head.

Final
Appropriation.Actual
Expenditure.Excess +
Saving —.

1

2

3

4

Rs.

Rs.

Rs.

E.—Miscellaneous Civil Charges—concl'd.

E. 23.—Extraordinary charges : Quetta
Earth quake

M.	1,000	1,000	1,063	+ 63
----	-------	-------	-------	------

Col. 1.—Unforeseen leave charges.

Exchange

Non-voted

..

—9,501

—9,501

Voted

..

—11,103

—11,103

Surrenders or withdrawals within Grant

R. 39,000

39,000

—

—39,000

Totals

{	Non-voted	Gross	31,54,000	31,29,164	—24,836
		Deductions	—14,21,000	—14,20,613	+ 387
		Net	17,33,000	17,08,551	—24,449
	Voted	Gross	23,00,000	22,77,785	—72,215
	Deductions	—1,67,000	—1,67,721	—721	
	Net	21,33,000	20,60,064	—72,936	

31,54,000	31,29,164	—24,836
—14,21,000	—14,20,613	+ 387
17,33,000	17,08,551	—24,449
23,00,000	22,77,785	—72,215
—1,67,000	—1,67,721	—721
21,33,000	20,60,064	—72,936

GRANT No. 87.—EXPENDITURE IN ENGLAND UNDER THE CONTROL OF THE HIGH COMMISSIONER.

See also Home Auditor's Report.

Major Head and Sub-head.			Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1			2	3	4
			Rs.	Rs.	Rs.
A.—High Commissioner's Establishment :					
A. 1.—Salaries-General					
Non-voted	O.	1,55,000	1,56,000	1,55,707	—293
	M.	1,000			
Voted	O.	3,06,000	3,08,000	3,07,213	—787
	R.	2,000			
A. 2.—Salaries-Accounts Department					
Non-voted	O.	1,71,000	1,65,000	1,64,827	—173
	M.	—6,000			
Col. 1.—Mainly due to the death of an officer.					
Voted	O.	3,31,000	3,35,000	3,34,600	—400
	R.	4,000			
Col. 1.—Promotions of voted officers consequent on the casualty referred to under A. 2. non-voted.					
B.—High Commissioner's Office Expenses :					
B. 1.—Postage and Telegrams to India					
	O.	18,000	20,000	19,707	—293
	R.	2,000			
Col. 1.—Expenditure on account of both postage and telegrams more than in recent years.					
B. 2.—National Health Insurance					
			10,000	9,560	—440
B. 3.—Office Contingencies					
Non-voted	O.	4,000	20,000	17,973	—2,027
	M.	16,000			
Col. 1.—Provision for additional expenditure sanctioned during the year on account of a new official car (Rs. 8,800) and voyage and equipment allowances of the High Commissioner (Rs. 4,667) ; also increased provision for travelling expenses in connection with the High Commissioner's attendance at a conference in Washington, U. S. A. Col. 4.—Anticipated payments on the latter account not wholly met within the year.					
Voted	O.	2,11,000	2,21,000	2,16,210	—4,790
	R.	10,000			
Col. 1.—Mainly unforeseen increase in repairs and maintenance charges at India House, due to repairs to air-conditioning plant and to one of the artesian wells, and extension of the canopies over the court yard entrances. Col. 4.—Increased expenditure allowed for in the additional appropriation was partly covered by sundry savings within the sub-head.					
C.—Education Department :					
C. 1.—Salaries					
Non-voted			4,000	3,187	—813
Col. 4.—Mainly transfer to voted of a technical allowance consequent on retirement of an officer whose pay was non-voted.					
Voted	O.	82,000	86,000	86,200	+200
	R.	4,000			
Col. 1.—Mainly inter-departmental exchanges of clerical personnel and allowance to the officer appointed as Accommodation Officer.					

Major Head and Sub-head.

Final
Appropriation.Actual
Expenditure.Excess +
Saving —.

1

2

3

4

Rs.

Rs.

Rs.

C.—Education Department—*concl'd.*

C. 2.—Other Expenses

O.	67,000	}	57,000	55,907	—1,093
R.	—10,000				

Col. 1.—The agreed payment in respect of dilapidations consequent on the closure of the Cromwell Road Hostel, was considerably less than the estimated cost.

D.—Colonial Departmental charges for issue of Leave Pay, etc.

O.	8,000	}	6,000	5,907	—93
R.	—2,000				

Col. 1.—Budget is a contingent provision, expenditure being dependent on the amount of disbursements made by colonial treasuries.

E.—Stores Department :

E. 1.—Salaries

<i>Non-voted</i>	O.	5,77,000	}	5,53,000	5,55,680	+2,680
	M.	—24,000				

Col. 1.—Casualties and retirement and suppression of an executive post. *Col. 4.*—March salary instalments drawn in the month exceeded expectations.

Voted			5,71,000	5,71,080	+80
-------	--	--	----------	----------	-----

E. 2.—Wages of Artificers, Labourers, etc.

O.	1,68,000	}	1,71,000	1,70,920	—80
R.	3,000				

E. 3.—Professional inspection of stores

O.	4,05,000	}	3,97,000	3,92,829	—4,171
R.	—8,000				

Cols. 1 & 4.—Saving mainly in provision for payments to Consulting Engineers. These payments fluctuate according to the volume or nature of demands received for stores and for inspection on Indian contracts.

E. 4.—Office Contingencies, etc.

<i>Non-voted</i>	O.	24,000	}	20,000	18,080	—1,920
	M.	—4,000				

Cols. 1 & 4.—More travelling by Inspecting staff whose pay is subject to vote.

Voted	O.	2,41,000	}	2,38,000	2,41,040	+3,040
	R.	—3,000				

Cols. 1 & 4.—Anticipated saving in travelling expenses did not materialise. See explanation under non-voted.

F.—Trade Department :

F. 1.—Salaries

<i>Non-voted</i>			51,000	50,960	—40
Voted			65,000	64,600	—400

F. 2.—Other Expenses

<i>Non-voted</i>			2,000	1,427	—573
Voted			62,000	60,187	—1,813

F. 3.—Trade Commissioners in Europe

<i>Non-voted</i>	O.	40,000	}	38,000	36,027	—1,973
	M.	—2,000				

Cols. 1 & 4.—Mainly less travelling by the Trade Commissioner, Hamburg, and saving in salary of the post due to change of incumbent; also non-utilisation in full of provision for his exchange relief.

Voted	O.	1,18,000	}	1,07,000	1,00,480	—6,520
	R.	—11,000				

Col. 1.—Entirely in provision for Milan office, due chiefly to depreciation of the lira.

Col. 4.—Unforeseen further savings in the Milan office due in the main to provision for contingencies and publicity not being fully utilised.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
G.—India Office Audit Establishment (portion relative to High Commissioner's work)	93,000	93,333	+ 333
H —Deduct—Recoveries :			
Note.—The recoveries under this heading are in all cases governed by variable factors and, therefore, cannot be estimated with precision.			
H. 1.—Surcharges on stores supplied to Commercial Departments of the Central Government			
O. —43,000 }	—44,000	—43,213	+ 787
R. —1,000 }			
H. 2.—Surcharges on stores supplied to Provincial Governments			
O. —1,29,000 }	—1,36,000	—1,35,213	+ 787
R. —7,000 }			
Col. 1.—Total value of stores purchases in excess of the Provincial Governments forecasts, mainly in the case of Madras.			
H. 3.—Provincial Government's share of the cost of the High Commissioner's Establishment for issue of leave salaries, pensions, etc.			
O. —3,44,000 }	—3,52,000	—3,85,040	—33,040
R. —8,000 }			
Col. 1.—Based on the actual recovery for 1935-36 and annual increase in the cost of the establishment. Col. 4.—The extent of the increase in cost of the establishment this year was not fully foreseen, while the recoverable portion of the cost again increased.			
H. 4.—Provincial Government's share of the cost of the High Commissioner's Education Department			
O. —2,10,000 }	—2,19,000	—2,25,347	—6,347
R. —9,000 }			
Col. 1.—Based on actuals in 1935-36. Col. 4.—Mainly due to increased cost of the establishment, reflected in increased recoveries.			
H. 5.—Inspection charges on stores supplied on contracts placed in India			
O. —88,000 }	—1,08,000	—1,09,467	—1,467
R. —20,000 }			
Col. 1.—Mainly due to a carry-over from 1935-36 on account of Railway stores ; also more inspection demands than anticipated.			
H. 6.—Surcharges connected with the examination of and advice on Tenders	—1,000	—653	+ 347
I.—Miscellaneous Civil Charges :			
I. 1.—Leave salary, etc., of Indian Establishments			
Non-voted O. 21,39,000 }	17,52,000	17,44,896	—7,104
M. —3,87,000 }			
Col. 1.—Fluctuating expenditure. Abnormal fall in total leave salary disbursements during this year and decrease also in total expenditure on account of sterling overseas pay.			
Voted O. 6,62,000 }	6,52,000	6,56,080	+ 4,080
R. —19,000 }			
Col. 4.—Insufficient provision retained for contingencies.			

Major Head and Sub-head.		Final Appropriation.	Actual Expenditure.	Excess + Saving—.
1		2	3	4
		Rs.	Rs.	Rs.
I.—Miscellaneous Civil Charges—contd.				
I. 2.—Allowances and Fees to Scholars and Probationers				
O.	28,000 }	36,000	34,960	—1,040
R.	8,000 }			
<i>Col. 1.</i> —Mainly on account of two new scholarships awarded during the year, short extensions of scholarship periods, and additional expenditure incurred in connection with prolongation of period of financial assistance to a scholar, partly offset by payment for passages of four scholars in last financial year.				
I. 3.—Expenditure in connection with appointments to Indian Services				
Non-voted M.	1,333	1,333	1,293	—40
<i>Col. 1.</i> —Expenditure on account of an unforeseen appointment.				
Voted O.	5,000 }	11,000	10,293	—707
R.	6,000 }			
<i>Col. 1.</i> —Budget is a contingent provision. Excess expenditure mainly due to unforeseen demands on account of the Indian Stores Department and more recruitments than anticipated under certain other heads, chiefly Aviation. <i>Col. 4.</i> —Rounding of the appropriation.				
I. 6.—Broadcasting				
O.	12,000 }	13,000	12,667	—333
R.	1,000 }			
<i>Col. 1.</i> —Fee payable to the Performing Rights Society was slightly under-estimated and a subscription became payable during the year to another Society on account of renewal of membership.				
I. 7.—Stationery and Printing—				
Stationery, Printing and Bookbinding Charges				
O.	45,000 }	53,000	55,280	+2,280
R.	8,000 }			
<i>Col. 1.</i> —Renewals and replacements of stocks necessitated by economy measures adopted in the last few years. <i>Col. 4.</i> —Mainly payment made for typewriting materials in March, reappropriation for which was not sanctioned through misunderstanding.				
I. 8.—Grants-in-aid				
O.	52,000 }	71,000	69,613	—1,387
R.	19,000 }			
<i>Col. 1.</i> —Cost of timber panelling for presentation on behalf of the Government of India for two new buildings in London, sanctioned during the year.				
I. 10.—Indian Tariff Board				
R.	667	667	613	—54
<i>Col. 1.</i> —Payment on account of compensatory allowance which was originally expected to fall in last financial year.				
I. 11.—Enquiry into vocational Education in India				
R.	2,000	2,000	..	—2,000
<i>Col. 1.</i> —Unforeseen payments on account of passages to India were charged to this head during the year. <i>Col. 4.</i> —Expenditure was, however, transferred through the remittance account for adjustment in India in the final accounts.				
I. 12.—Special Enquiry in Ajmer-Merwara				
R.	1,133	1,133	1,080	—53

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
I. —Miscellaneous Civil Charges— <i>concl'd.</i>			
I. 13 —Secretariat Procedure Committee . R. 200	200	200	..
I. 14.—Unforeseen Charges			
Non-voted M. 2,667	2,667	2,040	—627
Col. 1.—Provision for sanctioned expenditure on account of travelling, etc. of the delegate of the Government of India to the world Power Conference and the Congress on large Dams.			
Voted	1,000	213	—787
Col. 4.—Grant mainly a contingent provision.			
I. 15.—Other Charges			
O. 23,000 }	20,000	18,867	—1,133
R. — 3,000 }			
Cols. 1 & 4.—Mainly provision under sub-head Books and Periodicals. Allowance made in the budget for anticipated increase in expenditure under this head not utilised owing to the new system proposed by the Stationery Office for the supply of official publications not being introduced during the year.			
Exchange			
Non-voted	..	—15,477	—15,477
Voted	..	—14,106	—14,106
Surrenders or withdrawals within Grant			
Gross R. —24,000	—24,000	..	+24,000
Deductions R. 45,000	45,000	..	—45,000
<hr/>			
Totals	28,68,000	28,39,513	—28,487
{ Non-voted	34,81,000	34,72,640	—8,360
	{ Voted	{ Gross	{ Deductions
	—8,15,000	—8,98,933	—33,933
	26,66,000	25,73,707	—92,293

ECCLESIASTICAL (*All non-voted*).

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
<i>MAJOR HEAD "28.—ECCLESIASTICAL."</i>			
<i>A.—Ecclesiastical Establishments—Church of England :</i>			
<i>A. 1.—Stipends of Bishops</i>			
O. 1,09,800 }			
M. —15,372 }	94,428	94,472	+44
<i>Col. 1.—Leave ex-India of the Metropolitan of Calcutta and of the Bishop of Bombay.</i>			
<i>A. 2.—Pay of Chaplains, etc., Madras</i>			
O. 96,800 }			
M. —4,500 }	92,300	91,737	—563
<i>A. 3.—Pay of Chaplains, etc., Bombay</i>			
O. 1,13,100 }			
M. 29,440 }	1,42,540	1,43,465	+925
<i>Col. 1.—In Bombay (Rs. 9,840) due to no officer proceeding on leave ex-India as anticipated and the payment of special pay to Archdeacon which was not provided for and in Sind (Rs. 19,600) due to original estimates having proved inadequate.</i>			
<i>A. 4.—Pay of Chaplains, etc., Bengal</i>			
O. 86,400 }			
M. —16,180 }	70,220	69,969	—251
<i>Col. 1.—Changes in personnel (Rs. 12,000) and leave ex-India of two chaplains (Rs. 4,180).</i>			
<i>A. 5.—Pay of Chaplains, etc., United Provinces</i>			
O. 1,90,200 }			
M. —2,000 }	1,88,200	1,83,692	—4,508
<i>Col. 4.—One extra chaplain proceeded on leave preparatory to retirement.</i>			
<i>A. 6.—Pay of Chaplains, etc., Punjab</i>	1,82,900	1,83,111	+211
<i>A. 7.—Pay of Chaplains, etc., Burma</i>			
O. 55,800 }			
M. 2,364 }	58,164	57,112	—1,052
<i>A. 8.—Pay of Chaplains, etc., Bihar and Orissa</i>			
O. 14,600 }			
M. —210 }	14,390	14,357	—33
<i>A. 9.—Pay of Chaplains, etc., Central Provinces</i>			
O. 40,100 }			
M. 1,570 }	41,670	41,529	—141
<i>A. 10.—Pay of Chaplains, etc., elsewhere</i>			
O. 81,800 }			
M. 2,210 }	84,010	83,705	—305
<i>A. 11.—Pay of Establishments</i>			
O. 46,900 }			
M. —6,320 }	40,580	39,491	—1,089
<i>A. 12.—Allowances, Honoraria, etc.</i>			
O. 1,91,900 }			
M. 14,409 }	2,06,309	1,95,471	—10,838
<i>Col. 4.—Mainly savings under passages in United Provinces (Rs. 7,000) and in Punjab</i>			

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
<i>A.—Ecclesiastical Establishments—Church of England—concl'd.</i>			
<i>A. 13.—Supplies and Services and Contingencies.</i>			
O. 58,400 }			
M. 200 }	58,600	55,046	—3,554
<i>Col. 4.—Mainly (i) transfer of a church under the control of Railways in United Provinces and (ii) cancellation of municipal tax on the maintained church in Sind.</i>			
<i>A. 14.—Grants-in-aid :</i>			
<i>A. 14 (1).—In lieu of chaplains reduced</i>	1,70,400	1,70,400	—
<i>A. 14 (2).—In lieu of allowance to clergy-men of the additional Clergy Society</i>	1,72,900	1,72,882	—18
<i>A. 14 (3).—Other Grants-in-Aid</i>			
O. 10,200 }			
M. 6,360 }	16,560	16,590	+30
<i>Col. 1.—See Sub-head A. 11.</i>			
<i>A. 14 (4).—Block Grant to Indian Church</i>			
O. 1,05,600 }			
M. 1,410 }	1,07,010	1,07,015	+5
<i>B.—Ecclesiastical Establishments—Church of Scotland :</i>			
<i>B. 1.—Pay of Chaplains, etc.</i>			
O. 70,500 }			
M. 5,598 }	76,098	77,519	+1,421
<i>Col. 1.—Posting of additional chaplain in Bombay. Col. 4.—Additional funds obtained for the chaplain at Bombay proved inadequate.</i>			
<i>B. 2.—Pay of Establishments</i>			
O. 10,900 }			
M. 129 }	11,029	10,980	—49
<i>B. 3.—Other charges</i>			
O. 36,500 }			
M. —2,909 }	33,591	33,143	—448
<i>B. 4.—Grants-in-aid</i>			
	1,200	1,200	
<i>B. 5.—Deduct—Charges recovered from the Defence Department.</i>			
	—900	—900	..
<i>C.—Ecclesiastical Establishments—</i>			
<i>Church of Rome</i>			
O. 38,200 }			
M. 64 }	38,264	38,424	+160
<i>D.—Cemetery Establishment :</i>			
<i>D. 1.—Grants-in-aid</i>			
O. 3,300 }			
M. 92 }	3,392	3,314	—78
<i>D. 2.—Pay of Establishments</i>			
O. 48,300 }			
M. 2,135 }	50,435	51,152	+717
<i>D. 3.—Other Charges</i>			
O. 59,300 }			
M. 367 }	59,667	58,089	—1,578

Major Head and Sub-head.		Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1		2	3	4
		Rs.	Rs.	Rs.
<i>E.—Miscellaneous Ecclesiastical charges :</i>				
<i>E. 1.—Grants-in-aid</i>				
	O. 300 }	8,390	8,390	..
	M. 8,090 }			
<i>Col. 1.—Building of a new church and restoration of earthquake damages to another church in Bihar Province.</i>				
<i>E. 2.—Other charges</i>				
	O. 25,700 }	25,730	25,723	—7
	M. 30 }			
<i>F.—Works</i>				
	O. 57,900 }	63,960	59,177	—4,783
	M. 6,060 }			
<i>Col. 1.—Construction of wells in certain cemeteries (Rs. 3,860) and wire fencing in a church (Rs. 1,596) in United Provinces. Col. 4.—Chiefly late sanction of additional funds and non-presentation of bills by a contractor in United Provinces.</i>				
<i>G.—Expenditure in England :</i>				
<i>G. 1.—Leave and Deputation salaries</i>				
	O. 3,74,000 }	3,29,387	3,37,378	+7,991
	M. —44,613 }			
<i>Col. 1.—Expenditure fluctuates ; original grant was based on the average of the past few years. Col. 4.—Insufficient provision retained for payments on account of new leave cases late in the year. Additional appropriation applied for on this account in March not sanctioned in full.</i>				
<i>G. 2.—Other Charges</i>				
		4,21,000	4,16,214	—4,786
<i>H.—Loss or Gain by Exchange</i>				
	M. —3,924	—3,924	—4,104	—180
<hr/>				
<i>Totals</i>	<i>Gross</i>	28,59,400	28,36,643	—22,757
	<i>Deductions</i>	—900	—900	..
	<i>Net</i>	28,58,500	28,35,743	—22,757

NOTE.

The final saving occurs mainly under the sub-heads A. 5, A. 12, and F.

POLITICAL (*All non-voted*)

Abstract of Accounts.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
<i>Major Head "29.—Political".</i>			
<i>Account I.—Political Agents</i>			
{ Gross	43,02,704	42,52,030	—50,674
{ Deductions	—54,416	—54,850	—434
{ Net	42,48,288	41,97,180	—51,108
<i>Account II.—Other Expenditure Heads</i>			
{ Gross	75,16,148	88,83,645	+13,67,497
{ Deductions	—2,79,370	—2,80,177	—807
{ Net	72,36,778	86,03,468	+13,66,690
<i>Account III.—Expenditure in England and Exchange</i>	10,45,020	10,27,584	—17,436
<i>Totals</i> . { Gross	1,28,63,872	1,41,63,259	+12,99,387
{ Deductions	—3,33,786	—3,35,027	—1,241
{ Net	1,25,30,086	1,38,28,232	+12,98,146

The final excess in the total appropriation was mainly caused by the excess under sub-head K 4 (4) in Account II partially counter-balanced by the savings under sub-heads A and K. 4 (2). The excess mainly represents expenditure of Rs. 15·94 lakhs incurred since January 1934 in connection with the expedition to Wa State, the adjustment on account of which was decided on after the close of the year. Excluding this special adjustment the net variation in the total appropriation is a saving of 2·4 per cent. as against 1·4 per cent. during 1935-36.

ACCOUNT I.—POLITICAL AGENTS.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
	Rs.	Rs.	Rs.
<i>A.—Agencies and Residencies</i>			
<i>A. 1.—Pay of Officers</i>			
O. 14,45,600	14,63,454	14,57,585	—5,869
M. 17,854			
<i>A. 2.—Pay of Establishments</i>			
O. 9,46,800	9,42,828	9,28,507	—14,321
M. —3,972			
<i>A. 3.—Allowances, Honoraria, etc.</i>			
O. 4,67,400	5,21,459	5,18,769	—2,690
M. 54,059			
<i>Col. 1.—Mainly in Punjab (Rs. 16,278) and in Nepal (Rs. 7,400) due to transfers, in the North West Frontier Province (Rs. 14,892) due to increased touring on account of disturbances and regularisation of unauthorised funds in certain agencies, and under India General (Rs. 6,326) on account of unforeseen passages.</i>			
<i>A. 4.—Supplies and Services</i>			
O. 3,33,400	3,76,603	3,74,549	—2,054
M. 43,203			

Col. 1.—Mainly in the North West Frontier Province (Rs. 19,000) due to (i) the closure of irregular funds (Rs. 5,500), (ii) higher water rate and increased supply of water to Afghans at Torkham (Rs. 12,000), (iii) more litigation in the Kurram Agency (Rs. 2,300); counterbalanced by small savings on other items; in the Gyantse Trade Agency (Rs. 15,000) due to larger expenditure on the maintenance of dak lines, and in the Punjab (Rs. 8,000) for clothing of scouts in the Gilgit Agency.

ACCOUNT I.—POLITICAL AGENTS—contd.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
<i>A.—Agencies and Residencies—contd.</i>			
<i>A. 5.—Secret Expenditure</i>			
<i>O.</i> 36,300	42,100	42,569	+469
<i>M.</i> 5,800			
<i>Col. 1.</i> —Mainly due to disturbances and extension of control in the Malakand Agency and the Chitral Reliefs.			
<i>A. 6.—Contingencies</i>			
<i>O.</i> 4,77,900	5,58,661	5,33,060	—25,601
<i>M.</i> 80,761			
<i>Col. 1.</i> —Mainly (i) in the North West Frontier Province (Rs. 34,534) due to disturbances; (ii) increased telephone rent, share of the cost of Torkham weigh bridge and regularisation of irregular funds; (iii) in the Punjab (Rs. 17,640) due to the formation of the Punjab Hill States Agency, increased contingent and transport charges in the Gilgit Agency, and relief of men of the Hunza Guard and special repairs to buildings at the Kashgar Consulate; (iii) in Bahrein (Rs. 11,858) due to increased telegram charges and miscellaneous expenditure and (iv) in Madras and Nepal (Rs. 8,200) due to various petty items. <i>Col. 4.</i> —Mainly in the North West Frontier Province, certain anticipated debits not received from other departments.			
<i>A. 7.—Grants-in-aid, Contributions, etc.</i>			
<i>O.</i> 48,100	51,189	50,652	—537
<i>M.</i> 3,089			
<i>A. 8.—Establishment Charges paid to Provincial Governments, etc.</i>			
<i>O.</i> 96,800	76,822	76,874	+52
<i>M.</i> —19,978			
<i>Col. 1.</i> —Mainly in the Punjab, due to the transfer of control of Simla Hills States to the newly constituted agency.			
<i>B.—Educational Establishment in Agencies (N.-W. F. P.):</i>			
<i>B. 1.—Pay of Establishments</i>			
<i>O.</i> 73,000	77,146	77,335	+189
<i>M.</i> 4,146			
<i>B. 2.—Allowances, Honoraria, etc.</i>			
<i>O.</i> 15,800	17,700	17,624	—76
<i>M.</i> 1,900			
<i>B. 3.—Contingencies</i>			
<i>O.</i> 13,700	21,857	21,890	+33
<i>M.</i> 8,157			
<i>Col. 1.</i> —Mainly (i) due to original provision having proved insufficient (Rs. 6,017) and (ii) urgent repairs to school buildings in the Dir, Swat and Chitral Agency (Rs. 1,700).			
<i>B. 4.—Grants-in-aid, Contributions, etc.</i>			
<i>O.</i> 1,900	2,860	2,792	—68
<i>M.</i> 960			
<i>Col. 1.</i> —Mainly contribution for training of a student at Rasul Engineering School.			
<i>C.—Medical Establishments in Agencies (N.-W. F. P.):</i>			
<i>C. 1.—Pay of Officers</i>			
<i>O.</i> 41,600	31,194	30,490	—704
<i>M.</i> —10,406			
<i>Col. 1.</i> —Change of incumbents.			
<i>C. 2.—Pay of Establishments</i>			
<i>O.</i> 43,800	46,200	45,397	—803
<i>M.</i> —2,400			

ACCOUNT I.—POLITICAL AGENTS—concl'd.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —
1	2	3	4
	Rs.	Rs.	Rs.
<i>C.—Medical Establishments in Agencies (N. W. F. P.)—concl'd.</i>			
<i>C. 3.—Allowances, Honoraria, etc.</i>			
O. 10,200	10,990	10,978	—12
M. 790			
<i>C. 4.—Supplies and Services</i>			
O. 43,000	45,895	45,444	—451
M. 2,895			
<i>C. 5.—Contingencies</i>			
O. 10,500	13,615	13,245	—370
M. 3,115			
Col. 1.—The original budget provision was inadequate.			
<i>C. 6.—Grants-in-aid, Contributions, etc.</i>			
O. 1,500	2,131	4,270	+2,139
M. 631			
Col. 4.—Failure to provide leave salary contributions of personnel under Revised Leave Rules for previous years for want of information of exact amount.			
<i>D.—Deduct—Charges recovered from other Governments, Indian States, Local Funds, etc.</i>			
O. —54,100	—54,416	—54,850	—434
M. —316			
<i>Totals</i>			
Gross	43,02,704	42,52,030	—50,674
Deductions	—54,416	—54,850	—434
Net	42,48,288	41,97,180	—51,108

ACCOUNT II.—OTHER EXPENDITURE HEADS.

<i>A.—Charges on North-West Frontier—Allowances to Tribes</i>			
O. 8,40,900	8,81,004	7,76,905	—1,04,099
M. 40,104			
Col. 4.—Allowances to certain tribes withheld for political reasons.			
<i>B.—Charges on North-East Frontier :</i>			
<i>B. 1.—Administration Charges :</i>			
<i>B. 1 (1).—Pay of Officers</i>			
O. 44,600	45,500	45,851	+351
M. 900			
<i>B. 1 (2).—Pay of Establishments</i>			
O. 32,800	35,400	35,126	—274
M. 2,600			
<i>B. 1 (3).—Other Charges</i>			
O. 21,300	22,900	23,629	+729
M. 1,600			
Cols. 1 & 4.—Mainly for passage contributions of Political Officers. Additional provision of Rs. 2,700 was reduced by Rs. 1,100 on 31st March 1937 in anticipation of savings which did not materialise.			
<i>B. 2.—Medical and Steam Launch Establishments :</i>			
<i>B. 2 (1).—Pay of Establishments</i>	900	798	—102
<i>B. 2 (2).—Other Charges</i>	1,200		

ACCOUNT II.—OTHER EXPENDITURE HEADS—contd.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<i>C.—Charges on account of Diplomatic and Consular Services in Iran :</i>			
<i>C. 1.—Pay of Officers</i>			
O. 2,72,200 } M. 475 }	2,72,675	2,74,635	+1,960
<i>Col. 4.—Mainly in Bushire due to adjustments after the close of the year.</i>			
<i>C. 2.—Pay of Establishments</i>			
O. 1,09,200 } M. —8,921 }	1,00,279	1,00,126	—153
<i>C. 3.—Allowances, Honoraria, etc.</i>			
O. 1,09,700 } M. 30,284 }	1,39,984	1,41,210	+1,226
<i>Col. 1.—Mainly in Bushire due to (i) cost of passage (Rs. 5,400), (ii) travelling allowance of certain officers from Meshed and India (Rs. 3,000) and (iii) a language reward (Rs. 1,800) ; and in Khorasan (Rs. 15,890) under travelling allowance owing to exceptional number of transfers</i>			
<i>C. 4.—Supplies and Services</i>			
O. 19,100 } M. 1,223 }	20,323	21,393	+1,070
<i>Col. 4.—Mainly in Bushire on account of expenditure on the upkeep of the Resident's car.</i>			
<i>C. 5.—Secret Expenditure</i>	9,900	9,898	—2
<i>C. 6.—Contingencies</i>			
O. 2,29,000 } M. —3,572 }	2,25,428	2,28,568	+3,140
<i>Col. 4.—Mainly in Bushire. Unforeseen extra expenditure on telegrams and purchase of paints and varnishes towards the close of the year.</i>			
<i>C. 7.—Grants-in-aid, Contributions, etc.</i>			
O. 2,400 } M. 1,015 }	3,415	2,178	—1,237
<i>Cols. 1 & 4.—Mainly contribution for certain passages in Bushire provided for but not adjusted.</i>			
<i>D.—Other Diplomatic Charges :</i>			
<i>D. 1.—Pay of Diplomatic Officers</i>			
O. 1,42,800 } M. —1,200 }	1,41,600	1,40,975	—625
<i>D. 2.—Pay of Establishments</i>			
O. 63,600 } M. 930 }	64,530	64,809	+229
<i>D. 3.—Allowances, Honoraria, etc.</i>			
O. 34,900 } M. 12 }	34,912	33,650	—1,262
<i>D. 4.—Supplies and Services</i>	50,000	49,070	—930
<i>D. 5.—Contingencies</i>			
O. 77,800 } M. 3,240 }	81,040	80,559	—481
<i>D. 6.—Grants-in-aid, Contributions, etc.</i>			
O. 1,000 } M. 1,118 }	2,118	2,716	+598
<i>Col. 1.—Contribution for passages. Col. 4.—Adjustment of a leave salary contribution.</i>			

ACCOUNT II.—OTHER EXPENDITURE HEADS—contd.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
<i>E.—Political Subsidies :</i>			
<i>E. 1.—Muscat Subsidy</i>	86,400	86,400	..
<i>E. 2.—Bhutan Durbar Subsidy</i>	1,00,000	1,00,000	..
<i>E. 3.—Other Subsidies</i>			
<i>O.</i> 78,600	79,862	79,855	—7
<i>M.</i> 1,262			
<i>F.—Entertainment Charges</i>			
<i>O.</i> 3,35,000	3,53,994	3,49,263	—4,731
<i>M.</i> 17,994			
<i>G.—Refugees and State Prisoners :</i>			
<i>G. 1.—Charges in connection with the late Ex-Amir of Afghanistan :</i>			
<i>G. 1 (1).—Pay of Officers</i>	1,200	1,022	—178
<i>G. 1 (2).—Pay of Establishments</i>			
<i>O.</i> 1,000	1,100	980	—120
<i>M.</i> 100			
<i>G. 1 (3).—Allowances, Honoraria, etc.</i>			
<i>O.</i> 24,400	36,359	39,524	+3,165
<i>M.</i> 11,959			
<i>Col. 1.—In the United Provinces, largely due to transfer of charges from sub-head G.-3.</i>			
<i>Col. 4.—Heavy expenditure in the closing months of the year.</i>			
<i>G. 1 (4).—Contingencies</i>			
<i>O.</i> 1,400	2,200	1,904	—296
<i>M.</i> 800			
<i>G. 2.—Charges in connection with the late Ayub Khan</i>			
<i>O.</i> 30,700	30,900	30,710	—190
<i>M.</i> 200			
<i>G. 3.—Kabul Refugees and State Prisoners</i>			
<i>O.</i> 1,31,400	1,68,429	1,60,524	—7,905
<i>M.</i> 37,029			
<i>Col. 1.—Mainly in the United Provinces, change in classification from G.-4 to this head (Rs. 43,300) and from this head to G. 1 (3) (Rs. 10,359). Col. 4.—Smaller expenditure in March 1937.</i>			
<i>G. 4.—Other Refugees and State Prisoners</i>			
<i>O.</i> 1,25,800	97,795	96,233	—1,562
<i>M.</i> —28,005			
<i>Col. 1.—Change in classification from this head to G. 3., partly reduced by extra provision for special repairs and alterations in a certain jail and expenditure on state prisoners.</i>			
<i>H.—Special Political Expenditure :</i>			
<i>H. 1.—Presents to the Government of Nepal</i>	10,00,000	10,00,000	..
<i>H. 2.—Other Expenditure</i>			
<i>M.</i> 2,79,370	2,79,370	2,80,177	+807
<i>Col. 1.—Mainly cost of ammunition supplied to a foreign Government.</i>			
<i>I.—Charges for organising Indian State Forces :</i>			
<i>I. 1.—Pay of Officers</i>			
<i>O.</i> 3,04,700	3,50,512	3,53,136	+1,624
<i>M.</i> 45,812			
<i>Col. 1.—Leave salary of officers reverted to their regiments.</i>			
<i>I. 2.—Pay of Establishments</i>			
<i>O.</i> 62,700	62,067	61,176	—891
<i>M.</i> —33			
<i>I. 3.—Allowances, Honoraria, etc.</i>			
<i>O.</i> 72,400	75,400	75,213	—187
<i>M.</i> 3,000			

ACCOUNT II.—OTHER EXPENDITURE HEADS.—contd.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
<i>I.—Charges for organising Indian State Forces—concl'd.</i>			
<i>I. 4.—Contingencies</i>			
O. 28,100 } M. 3,500 }	31,600	38,224	+6,624
Col. 4.—Unanticipated debit of about Rs. 8,000 from Forms Press, Calcutta, after the close of the year.			
<i>I. 5.—Charges in connection with the school for senior Officers :</i>			
<i>I. 5 (1).—Pay of Establishments.</i>			
O. 500 } M. —76 }	424	424	..
<i>I. 5 (2).—Other Charges</i>			
O. 500 } M. —123 }	377	376	—1
<i>I. 6.—Grants-in-aid, Contributions, etc.</i>			
O. 10,900 } M. 1,206 }	12,106	11,419	—687
<i>J.—Works :</i>			
<i>J. 1.—North-West Frontier Province :</i>			
<i>J. 1 (1).—Original Works—Buildings</i>			
O. 1,22,900 } M. —3,809 }	1,19,091	1,11,545	—7,546
Col. 4.—(i) Arrested progress on a work on account of weather conditions (Rs. 3,133), (ii) changes in design for which savings accrued too late to be surrendered (Rs. 1,166), and (iii) savings on minor works (Rs. 3,247).			
<i>J. 1 (2).—Original Works—Communica- tions</i>	..	10	+10
<i>J. 1 (3).—Repairs—Buildings</i>			
O. 45,000 } M. 4,200 }	49,200	48,216	—984
<i>J. 1 (5).—Establishment charges credited to other Governments, Departments, etc.</i>			
O. 34,200 } M. 716 }	34,916	33,310	—1,606
<i>J. 1 (6).—Tools and Plant Charges cre- dited to other Governments, Depart- ments, etc.</i>			
O. 2,500 } M. —72 }	2,428	2,408	—20
<i>J. 1 (8).—Charge pay of Chief Engi- neer</i>	[1,800	1,650	—150
<i>J. 2.—Elsewhere</i>			
O. 93,200 } M. —1,537 }	91,663	90,217	—1,446

ACCOUNT II.—OTHER EXPENDITURE HEADS.—contd.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —
1	2	3	4
	Rs.	Rs.	Rs.
K.—Miscellaneous :			
<i>K. 1.—Malwa Bhil Corps :</i>			
<i>K. 1 (1).—Pay of Officers</i>			
O. 20,300 } 17,460		17,460	..
M. —2,840 }			
<i>K. 1 (2).—Pay of Establishments</i>			
O. 52,200 } 52,600		52,633	+33
M. 400 }			
<i>K. 1 (3).—Grain Compensation Allowance</i>			
O. 7,000 } 5,200		5,103	—97
M. —1,800 }			
Col. 1.—Variation in the price of foodstuffs.			
<i>K. 1 (4).—Other Charges</i>			
O. 19,600 } 20,300		19,966	—334
M. 700 }			
<i>K. 1 (5).—Establishment and other charges paid to other Governments, Departments etc.,</i>	100	..	—100
<i>K. 2.—Mewar Bhil Corps :</i>			
<i>K. 2 (1). Pay of Officers</i>			
O. 49,800 } 50,020		49,643	—377
M. 220 }			
<i>K. 2 (2).—Pay of Establishments</i>			
O. 1,04,900 } 1,03,640		1,03,607	—33
M. —1,260 }			
<i>K. 2 (3).—Grain Compensation Allowance</i>			
O. 5,800 } 7,120		7,119	—1
M. 1,320 }			
Col. 1.—Variation in the price of food stuffs.			
<i>K. 2 (4).—Grants-in-aid, Contributions, etc.</i>	600	600	..
<i>K. 2 (5).—Other Charges</i>			
O. 28,800 } 27,260		27,118	—142
M. —1,540 }			
<i>K. 2 (6).—Establishment and other charges paid to other Governments, Departments, etc.</i>			
O. 200 } ..		..	..
M. —200 }			
<i>K. 3.—Secret Service Expenditure of H. E. the Viceroy</i>	55,000	55,000	..
<i>K. 4.—Other Charges :</i>			
<i>K. 4 (1).—Pay of Officers</i>			
O. 15,600 } 1,02,030		86,654	—15,376
M. 86,430 }			
Col. 1.—Mainly in Burma (Rs. 79,100), expenses of Sino-British Boundary Commission			
Col. 4.—See Note 4.			
<i>K. 4 (2).—Pay of Establishments</i>			
O. 82,700 } 2,52,318		1,12,787	—1,39,531
M. 1,69,618 }			
Cols. 1 and 4.—See sub-head K. 4 (1).			
<i>K. 4 (3).—Secret Expenditure</i>			
O. 39,000 } 35,400		33,271	—2,129
M. —3,600 }			
Col. 4.—In the North West Frontier Province. Funds retained for certain liabilities which did not materialise.			

ACCOUNT II.—OTHER EXPENDITURE HEADS—concl'd.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
Rs.	Rs.	Rs.	
<i>K.—Miscellaneous—concl'd.</i>			
<i>K. 4.—Other Charges—concl'd.</i>			
<i>K. 4 (4).—Other Expenses</i>			
O. 3,39,400	9,33,368	25,91,022	+ 16,57,654
M. 5,93,968			
<i>Col. 1.—Mainly in Burma (Rs. 3,23,700), expenses of Sino British Boundary Commission in Sikkim (Rs. 1,47,500), expenditure on the mission to Lhasa; in the North West Frontier Province (Rs. 44,967), payment of royalty to tribes for government works carried out in agencies and payment of arrears of certain telephone rent bills; in Jeddah (Rs. 30,820), mainly due to reclassification of charges for repatriation of destitute pilgrims which used to be adjusted under Grant No. 76—Miscellaneous; and other comparatively small accounts elsewhere. Col. 4.—Mainly in Burma due to adjustment of certain expenditure (Rs. 15,93,796) connected with the expedition to Wa States decided after the close of the year and larger expenditure in connection with Sino-British Boundary Commission (Rs. 95,940). See Note 5.</i>			
<i>K. 4 (5).—Grants-in-aid contributions, etc.</i>	..	379	+ 379
<i>K. 5.—Forest Conservancy in Agencies:</i>			
<i>K. 5 (2).—Pay of Establishments</i>			
O. 12,500	8,698	8,400	—298
M. —3,802			
<i>Col. 1.—Non-employment of staff in Waziristan due to political consideration (Rs. 1,200), non-transfer of Shia Salient Forests (Rs. 2,100), and vacancy (Rs. 502).</i>			
<i>K. 5 (3).—Other Charges</i>			
O. 5,200	4,200	4,117	—83
M. —1,000			
<i>Col. 1.—Non-transfer of Shia Salient Forests (Rs. 500) and vacancy (Rs. 500).</i>			
<i>K. 5 (4).—Works</i>			
O. 3,000	1,240	1,209	—31
M. —1,760			
<i>Col. 1.—Reduction in sowing and planting in Waziristan (Rs. 700) and non-demarkation of Swat Forests for political reasons (Rs. 1,060).</i>			
<i>K. 5 (5).—Grants-in-aid, Contributions, etc.</i>	..	149	+ 149
<i>K. 6.—Educational Establishment in Tribal areas:</i>			
<i>K. 6 (1).—Pay of Establishments</i>			
O. 4,300	4,133	4,092	—41
M. —167			
<i>K. 6 (2).—Other Charges</i>			
O. 3,100	5,105	4,641	—464
M. 2,005			
<i>Col. 1.—Larger expenditure on petty construction and repairs to school buildings found necessary. Col. 4.—A debit not raised by Military Engineering Service.</i>			
<i>K. 7.—Economic Development of Tribal Areas</i>			
O. 1,55,000	1,27,905	1,12,426	—15,479
M. —27,095			
<i>Col. 1.—(i) Purchase of certain machinery through High Commissioner instead of locally, (ii) abandonment of certain schemes and (iii) smaller expenditure on horticultural operations in Kurram. Col. 4.—Mainly withholding of certain payments for administrative reasons (Rs. 6,000), charges for certain purchases not adjusted due to non-presentation of claims (Rs. 5,972), and arrested progress of work on the marble scheme for delay in sanctioning an agreement (Rs. 3,002). Rs. 2,595 surrendered too late for acceptance. See paragraphs 2 to 4 of Important comments.</i>			
<i>L.—Transfer to the Fund for special frontier expenditure including development.</i>			
M. 5,00,000	5,00,000	5,00,000	..
<i>M.—Deduct—Amount transferred from the Fund for special Frontier Expenditure including Development:</i>			
M. —2,79,370	—2,79,370	—2,80,177	—807
<i>Col. 1.—See sub-head H. 2.</i>			
<i>Totals</i>			
Gross	75,16,148	88,83,645	+ 13,67,497
Deductions	—2,79,370	—2,80,177	—807
Net	72,36,778	86,03,468	+ 13,66,690

ACCOUNT III.—EXPENDITURE IN ENGLAND AND EXCHANGE.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
<i>A.—Expenditure in England :</i>			
<i>A. 1.—Leave and Deputation Salaries</i>			
O. 5,60,000	5,72,000	5,68,413	—3,587
M. 12,000			
<i>A. 2.—Stores</i>			
O. 10,000	10,400	8,185	—2,215.
M. 400			
<i>Col. 4.—Demands less than anticipated.</i>			
<i>A. 3.—Other Charges</i>			
O. 4,32,000	4,68,000	4,56,639	—11,361
M. 36,000			
<i>Cols. 1 & 4.—Increased provision for Sino-British Boundary Commission and expenses of Kashgar Consulate ; the latter were, however, not paid during the year.</i>			
<i>B.—Loss or Gain by Exchange</i>			
M. —5,380	—5,380	—5,653	—273
Total	10,45,020	10,27,584	—17,436

NOTES.

1. Owing to the establishment of direct political relations between the Government of India and Simla Hill States and certain other States in the Punjab from 1st October 1936, the expenditure on establishment, which was formerly met by the Punjab Government in the first instance and then recovered from the Government of India, is now charged direct against the relevant heads "Pay of officers" and "Establishment", etc., under the Major head "29—Political".

2. The additional allotment of Rs. 40,104 under sub-head A in Account II was found unnecessary as at the end of the year there was a saving of Rs. 1,04,099 under this head. It has, been explained that the saving could not be surrendered pending a favourable settlement with the tribes concerned.

3. *Sub-heads K. 4 (1) and K. 4 (2).—Account II.*—The estimates included the ordinary pay of officers and men of the Burma Military Police deputed for duty in connection with Boundary commission which it was decided should be debited to the Departmental Budget Head instead of to the Boundary Commission. The error was detected too late to permit of the surrender of funds.

4. *Sub-head K. 4 (4).*—It was stated by the controlling officer that the estimate of expenditure on the Sino-British Boundary Commission had to be prepared on a rough basis and also that no details of expenditure were received in the Home and Political Departments of the Government of Burma and it was not therefore in a position to keep a watch on the progress of expenditure under this head.

5. The expenditure on the Sino-British Boundary Commission to the end of 1936-37 is as follows :—

	To end of 1935-36.	During 1936-37.	Total.
	Rs.	Rs.	Rs.
Boundary Commission	1,68,895	4,27,451	5,96,346
Survey Party	52,849	83,967	1,36,816
Total	2,21,744	5,11,418	7,33,162

6. Expenditure on the Mission to Lhasa which started about the middle of July 36, was Rs. 1,50,963 in 1936-37. The mission is still in progress (February 1938).

7. *Account II—Sub-head L.—Transfer to the Fund for special frontier expenditure including development.*—The progressive account of expenditure met from the Fund will be found at Serial No. 5 of paragraph 48 of Chapter III of the Audit Report.

8. *Account II—Sub-head K. 4 (4).—Other Expenses.*—This sub-head includes expenditure on Lhasa Mission amounting to Rs. 1,50,963, against which a sum of Rs. 7,470 has appeared as a receipt in the accounts for 1937-38. The former figure includes some secret service expenditure.

9. The large number of modifications in the original estimate under individual sub-heads in this Appropriation account attracted the notice of the Public Accounts Committee last year and was commented upon by them in paragraph 78 of their proceedings.

Statement of Expenditure on Important New Works—Original Works—Buildings.

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with	
				Original	Modified
				Appropriation More (+) Less (—).	Appropriation, More (+) Less (—).
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
I.—Major Works above Rs. 50,000 for which specific provision was made in the Budget.					
(a) <i>Estimated to cost above Rs. 50,000.</i>					
NORTH WEST FRONTIER PROVINCE.					
1. Construction of a new Civil Hospital at Miranshah.	70,700	70,700	69,534	—1,166	—1,166
Estimate Rs. 96,249; outlay to 31st March 1937 Rs. 89,303; in progress.					
II.—Other Major Works for which specific provision was made in the Budget.					
NORTH-WEST FRONTIER PROVINCE.					
2. Improvement to Levy Lines, Malakand	21,200	16,391	13,258	—7,942	—3,133
Estimate Rs. 28,213; outlay to 31st March 1937 Rs. 13,258; in progress; Rs. 3,000 was surrendered for regrant in the following year but the surrender was not accepted.					
IV.—Minor Works.					
3. Collectively	31,000	32,000	28,753	—2,247	—3,247

IMPORTANT COMMENTS.

Review on Works Expenditure.—The following table compares the actual expenditure with the original and the modified provisions respectively for the works expenditure proper *vide* sub-heads J. 1 (1) and J. 1 (3).

Class or work.	Original provision.	Modified Appropriation.	Expenditure.	Outlay compared with	
				Original provision	Modified Appropriation
				More (+) less (—).	More (+) less (—).
(In thousands of rupees.)					
New Major Works	21	16	13	—8	—3
Major Works in progress	71	71	70	—1	—1
Minor Works	31	32	29	—2	—3
Repairs	45	49	48	+3	—1
	168	168	160	—8	—8

The percentage of variations as compared with the original and the modified provisions is—4.79 and represents the accumulative result of petty savings on various works.

2. *Irregularities in the accounts of certain schemes of development in the North West Frontier Province.*—Irregularities of various types came to light during a special local audit, carried out at the instance of the Local Government, of the accounts of an officer opened in December 1933 for the development of Agriculture

and allied activities. Essential account books, such as the cash book, receipt book, contingent register and stock books were either not maintained at all or were kept in an incomplete and unreliable manner. There was shortage of 8,000 (round) sq. ft. in marble slabs, costing Rs. 4,000 (round). No security was taken from the cashier although he handled large sums of public money. Rules regarding the drawal of money from the Treasury and its payment were infringed. Unauthorised accounts had been opened with Government money in several private banks in the name of the head of the office and its accountant, from which unauthorised payments were made to Government servants, contractors, etc. without keeping any watch over their due recovery, where necessary. Payment orders were recorded by an unauthorised Government servant. Certain buildings were constructed without sanction or estimate and without calling for tenders. *Pro forma* accounts relating to commercial under-takings were not maintained and misleading accounts were submitted to the Local Government. Bills were prepared on the basis of incorrect facts. Cost of certain apparatus and other receipts were not credited to Government

3. At the suggestion of audit a special Committee investigated (April 1937) the matter and found the irregularities enumerated above fully established. The accounts were recompiled and locally audited in September 1937. As a result of the audit, considerable sums of money were recovered and more found recoverable. It cannot yet be said whether all receipts realised from sources other than Government Departments have been taken into account.

4. All the irregular banking accounts have been closed and the balances credited into the Treasury. A Factory Manager has been dismissed and the services of the temporary Development Officer dispensed with. Departmental enquiry was carried out in the case of another officer and orders of Government thereon are awaited. The Accountant, who was charged with gross neglect of duty and other irregularities, has been dismissed. A qualified accountant has now been appointed. The orders of Government are awaited (January 1938) regarding the measure of responsibility to be charged against the head of the office in respect of inadequate supervision and against other officials, if any, who may be found responsible for shortages in stores and other irregularities.*

*Comptroller, North West Frontier Province.

FRONTIER WATCH AND WARD (*All Non-voted*).

Major Head and Sub-head.		Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1		2	3	4
		Rs.	Rs.	Rs.
MAJOR HEAD—"29-A.—FRONTIER WATCH AND WARD":				
A.—Frontier Constabulary and Militia:				
A. 1.—Pay of Commandant and other Officers				
O.	30,000	27,400	26,763	—637
M.	—2,600			
A. 2.—Pay of Establishments				
O.	1,28,600	1,24,200	1,25,499	+1,299
M.	—4,400			
A. 3.—Allowances, Honoraria, etc.				
O.	54,800	52,300	51,938	—362
M.	—2,500			
A. 4.—Supplies and Services				
O.	79,900	66,450	61,856	—4,594
M.	—13,450			
Col. 1.—Mainly reduction in the number of mules engaged. Col. 4.—Mainly less purchase of rations.				
A. 5.—Contingencies				
O.	26,900	24,150	22,744	—1,406
M.	—2,750			
Col. 4.—Petty savings under several units.				
A. 6.—Grants-in-aid				
O.	1,500	1,200	1,118	—82
M.	—300			
A. 7.—Contribution				
O.	60,44,000	60,71,000	60,62,177	—8,823
M.	27,000			
Col. 1.—Short provision for contribution towards the maintenance of Assam Rifles.				
B.—Frontier Constabulary and Militia—N. W. F. P.:				
B. 1.—Frontier Constabulary:				
B. 1 (1).—Pay of Commandant and other Officers				
O.	1,55,700	1,53,200	1,52,951	—249
M.	—2,500			
B. 1 (2).—Police Force				
O.	8,55,900	8,56,900	8,55,847	—1,053
M.	1,000			
B. 1 (3).—Mounted Force				
O.	50,300	46,400	46,350	—50
M.	—3,900			
Col. 1.—Vacancies.				
B. 1 (4).—Office Establishment				
O.	61,500	60,065	60,043	—22
M.	—1,435			

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
<i>B.—Frontier Constabulary and Militia—N. W. F. P.—contd.</i>			
<i>B. 1.—Frontier Constabulary—concl'd.</i>			
<i>B. 1 (5).—Travelling Allowance</i>			
O. 18,000 }	21,800	21,741	—59
M. 3,800 }			
<i>Col. 1.—(i) Non-materialization of the lump reduction made in the original budget (Rs. 1,000), (ii) more transfers (Rs. 1,700), (iii) un-anticipated expenditure on training of officers in gas and intelligence course (Rs. 1,100).</i>			
<i>B. 1 (6).—Ration Allowance</i>			
O. 2,72,000 }	2,77,100	2,76,997	—103
M. 5,100 }			
<i>B. 1 (7).—Other Allowances, Hono- raria, etc.</i>			
O. 82,100 }	86,800	87,024	+224
M. 4,700 }			
<i>B. 1 (8).—Clothing</i>			
O. 88,200 }	87,610	87,548	—62
M. —590 }			
<i>B. 1 (9).—Arms and Ammunition</i>			
O. 1,30,000 }	1,26,385	1,29,949	+3,564
M. —3,615 }			
<i>Col. 4.—Mainly unanticipated purchase of certain stores late in March 1937.</i>			
<i>B. 1 (10).—Other Supplies and Ser- vices</i>			
O. 1,12,400 }	1,20,900	1,20,487	—413
M. 8,500 }			
<i>B. 1 (11).—Contingencies</i>			
O. 7,400 }	6,770	6,689	—81
M. —630 }			
<i>B. 1 (12).—Grants-in-aid, Contribu- tions, etc.</i>			
O. 9,000 }	10,070	12,393	+2,323
M. 1,070 }			
<i>Col. 4.—Mainly unanticipated debits on account of training of signallers.</i>			
<i>B. 1 (13).—Establishment charges paid to other Governments, Departments, etc.</i>			
O. 500 }	..	..	—
M. —500 }			
<i>B. 1 (14).—Deduct—Probable savings</i>			
O. —1,94,900 }	..	..	—
M. 1,94,900 }			
<i>Col. 1.—Savings did not materialise due to the postponement of the reduction originally proposed to be effected in the strength of the Frontier Constabulary.</i>			
<i>B. 2.—South-Waziristan Scouts :</i>			
<i>B. 2 (1).—Pay of Officers</i>			
O. 1,69,000 }	1,69,754	1,69,537	—217
M. 754 }			
<i>B. 2 (2).—Pay of Establishments</i>			
O. 9,12,200 }	9,39,838	9,39,049	—789
M. 27,638 }			
<i>Col. 1.—Mainly post-budget decision to re-classify expenditure on pay and special pay of menials.</i>			

Major Head and Sub-head.		Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1		2	3	4
		Rs.	Rs.	Rs.
B.—Frontier Constabulary and Militia—N. W. F. P.—contd.				
B. 2.—South Waziristan Scouts—contd.				
B. 2 (3).—Allowances, Honoraria, etc.				
	O. 3,29,100 }	3,26,506	3,25,509	—997
	M. —2,594 }			
B. 2 (4).—Supplies and Services				
	O. 2,11,500 }	2,00,972	2,00,466	—506
	M. —10,528 }			
B. 2 (5).—Contingencies				
	O. 37,100 }	4,790	4,733	—57
	M. —32,310 }			
Col. 1.—Mainly unanticipated change in classification of remuneration of menials.				
B. 2 (6).—Grants-in-aid, Contributions, etc.				
	O. 12,100 }	11,900	11,120	—780
	M. —200 }			
B. 3.—Chitral Scouts :				
B. 3 (1).—Pay of Officers				
	O. 24,000 }	28,128	27,841	—287
	M. 4,128 }			
Col. 1.—(i) Unforeseen debits on account of leave salary of officers reverted to Military (Rs. 2,607) and (ii) drawal of pay in advance by an officer proceeding on leave (Rs. 1,170).				
B. 3 (2).—Pay of Establishments				
	O. 18,000 }	18,785	18,783	—2
	M. 785 }			
B. 3 (3).—Allowances, Honoraria, etc.				
	O. 16,600 }	16,249	15,993	—256
	M. —351 }			
B. 3 (4).—Supplies and Services				
	O. 14,900 }	12,648	12,413	—235
	M. —2,252 }			
Col. 1.—Mainly due to unanticipated reduction in the scale of service and practice ammunition.				
B. 3 (5).—Contingencies				
	O. 1,000 }	1,067	1,068	+1
	M. 67 }			
B. 3 (6).—Grants-in-aid, Contributions, etc.				
		1,200	1,200	..
B. 3 (7).—Establishment Charges paid to other Governments, Departments, etc.				
	M. 693	693	694	+1
B. 4.—Charges for Levies :				
B. 4 (1).—Pay of Officers				
	O. 15,600 }	16,018	15,301	—717
	M. 110 }			

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.

B.—Frontier Constabulary and Militia—N. W. F. P.—contd.

B. 4.—Charges for Levies—concl'd.

B. 4 (2).—Pay of Establishments

O.	27,77,800 }	27,28,656	27,12,250	—16,406
M.	—49,144 }			

Col. 1.—Mainly due to non-drawal of pay of nearly half the strength of South Waziristan Khassadars for February 1937 due to their being on leave (Rs. 31,179), (ii) regularisation of Khassadari expenditure (Rs. 4,200), (iii) non-utilisation of part of Reserve for District Levies (Rs. 4,933) and vacancies (Rs. 3,832).

B. 4 (3).—Allowances, Honoraria, etc.

O.	22,600 }	24,900	25,239	+ 339
M.	2,300 }			

B. 4 (4).—Supplies and Services

O.	5,000 }	1,582	1,433	—149
M.	—3,418 }			

Col. 1.—Mainly (i) non-utilisation of a portion of reserve provided for emergencies and unexpected developments in political situation (Rs. 1,900) and (ii) savings consequent upon regularisation of Khassadari expenditure (Rs. 1,500). See Note 2.

B. 4 (5).—Contingencies

O.	1,36,800 }	1,59,354	1,56,156	—3,198
M.	22,554 }			

Col. 1.—Reimbursement of the amount of Khassadars' pay looted by a gang (Rs. 29,372), counterbalanced by savings consequent upon regularisation of Khassadari expenditure (Rs. 6,818). See Note 2.

B. 4 (6) Grants-in-aid, Contributions, etc.,

..	57	+ 57
----	----	------

B. 4 (7).—Establishment Charges paid to other Governments, Departments, etc.

O.	700 }	500	44	—456
M.	—200 }			

Col. 4.—Unnecessary retention of funds.

B. 4 (8).—Deduct—Establishment Charges, etc., recovered from other Governments, Departments, etc.

—70,300	—70,098	+ 202
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B. 5.—Kurrum Militia :

B. 5 (1).—Pay of Officers

O.	68,100 }	69,673	73,031	+ 3,358
M.	1,573 }			

Col. 4.—Belated debit from the Defence Department on account of leave salary of an officer.

B. 5 (2).—Pay of Establishments

O.	3,33,000 }	3,37,080	3,36,923	—157
M.	4,080 }			

B. 5 (3).—Allowances, Honoraria, etc.

O.	1,35,100 }	1,35,067	1,34,279	—788
M.	—33 }			

Major Head and Sub-head.

Final
Appropriation.Actual
Expenditure.Excess +
Savings —.

1

2

3

4

Rs.

Rs.

Rs.

*B.—Frontier Constabulary and Militia—N. W. F. P.—contd.**B. 5.—Kurrum Militia:—concl'd.**B. 5 (4).—Supplies and Services*

O.	1,08,200 }	93,880	93,013	—867
M.	—14,320 }			

Col. 1.—Mainly (i) unanticipated reduction in the scale of service ammunition (Rs. 6,100) and mules (Rs. 1,500), (ii) smaller recruitment (Rs. 5,570), (iii) change in procedure of payment of clothing allowance (Rs. 2,900) and (iv) non-receipt of certain stores from arsenal (Rs. 1,700), counter balanced by (i) unforeseen purchase of spare parts of wireless sets (Rs. 1,110), (ii) change in classification of clothing allowance to menials (Rs. 640) and (iii) petty excesses on various items (Rs. 2,000).

B. 5 (5).—Contingencies

O.	13,800 }	2,760	2,694	—66
M.	—11,040 }			

Col. 1.—Change in classification (Rs. 10,000) and economy (Rs. 1,040).

B. 5 (6).—Grants-in-aid, Contributions, etc.

O.	5,300 }	5,360	5,276	—84
M.	60 }			

*B. 6.—Tochi Scouts :**B. 6 (1).—Pay of Officers*

O.	1,35,000 }	1,25,959	1,24,842	—1,117
M.	—9,041 }			

B. 6 (2).—Pay of Establishments

O.	6,64,300 }	6,83,376	6,83,371	—5
M.	19,076 }			

Col. 1.—See sub-head B. 2 (2).

B. 6 (3).—Allowances, Honoraria, etc.

O.	2,64,500 }	2,65,175	2,63,974	—1,201
M.	675 }			

B. 6 (4).—Supplies and Services

O.	1,64,000 }	1,50,310	1,47,338	—2,972
M.	—13,690 }			

B. 6 (5).—Contingencies

O.	28,400 }	3,054	3,049	—5
M.	—25,346 }			

Col. 1.—Mainly change in classification of remuneration of menials.

B. 6 (6).—Grants-in-aid, Contributions, etc.

O.	9,700 }	8,980	8,925	—55
M.	—720 }			

*B. 7.—Frontier Constabulary Reserve :**B. 7 (1).—Pay of Establishments*

O.	38,400 }	36,170	36,152	—18
M.	—2,230 }			

B. 7 (2).—Other Charges

O.	11,300 }	9,430	9,424	—6
M.	—1,870 }			

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<i>B.—Frontier Constabulary and Militia—N. W. F. P.—concl'd.</i>			
<i>B. 7.—Frontier Constabulary Reserve :—concl'd.</i>			
<i>B. 7 (3).—Additional Probable Increase</i>			
O. 11,700 } . . . . .	..	..	..
M. —11,700 }			
<i>Col. 1.—Non-enlistment of extra reservists owing to postponement of third instalment of reduction.</i>			
<i>C.—Buildings and Communications :</i>			
<i>C. 2.—Expenditure on Roads of Military Importance</i>			
O. 13,23,000 }	16,83,347	16,46,366	—36,981
M. 3,60,347 }			
<i>Col. 1.—Mainly (i) unanticipated construction of a road (Rs. 3,36,100), (ii) Provision for a road met from subvention from the Road Development Account (Rs. 21,669), (iii) regrant of unexpended funds in respect of a certain bridge remaining incomplete in 1935-36 (Rs. 9,017), (iv) completion of a particular section of a certain road originally proposed to be constructed during 1937-38 (Rs. 28,000), (v) unanticipated payment of royalty to a company in connection with a certain bridge (Rs. 2,260) counterbalanced by savings due to (i) completion of certain bridges in 1935-36 (Rs. 10,209) and (ii) postponement of less important works (Rs. 25,190). Col. 4.—(i) Certain items of a project could not be completed owing to political reasons (Rs. 31,683), (ii) savings on various minor works (Rs. 9,233), counterbalanced by petty excesses on major works and repairs (Rs. 4,172).</i>			
<i>C. 3.—Expenditure on Buildings of Militia and Frontier Constabulary</i>			
O. 6,14,100 }	6,02,240	5,96,411	—5,829
M. —11,860 }			
<i>C. 4.—Miscellaneous Works</i>			
O. 8,37,500 }	11,62,037	11,69,139	+7,102
M. 3,24,537 }			
<i>C. 5.—Establishment and Audit Charges</i>			
O. 6,60,500 }	7,42,236	7,18,871	—23,365
M. 81,736 }			
<i>Col. 1.—Larger works outlay under sub-head C. 2. Col. 4.—Belated adjustments.</i>			
<i>C. 6.—Tools and Plant :</i>			
<i>C. 6 (1).—New supplies</i>			
O. 14,000 }	10,200	10,149	—51
M. —3,800 }			
<i>C. 6 (2).—Tools and Plant charges credited to other Governments, Departments, etc.</i>			
O. 43,700 }	51,409	50,381	—1,028
M. 7,709 }			
<i>Col. 1.—Larger works outlay.</i>			
<i>D.—Miscellaneous :</i>			
<i>D. 1.—Pay of Officers</i>			
O. 39,000 }	39,700	40,545	+845
M. 700 }			
<i>Col. 4.—Change in personnel.</i>			
<i>D. 2.—Pay of Establishments</i>			
O. 1,15,300 }	1,10,700	1,13,692	+2,992
M. —4,600 }			
<i>Col. 4.—Result of petty excesses and savings.</i>			

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
<i>D.—Miscellaneous—concl'd.</i>			
<i>D. 3.—Allowances, Honoraria, etc.</i>	40,500	40,352	—148
<i>D. 4.—Supplies and Services</i>			
<i>O.</i> 1,00,900 }	99,663	1,01,276	+1,613
<i>M.</i> —1,237 }			
<i>Col. 4.—Mainly in Assam due to increased expenditure under cost of rations.</i>			
<i>D. 5.—Contingencies</i>			
<i>O.</i> 42,300 }	50,497	43,215	—7,282
<i>M.</i> 8,197 }			
<i>Col. 1.—Larger expenditure on petty construction and repairs (Rs. 7,000) and expenditure in connection with the visit of Naga Chiefs (Rs. 3,400) partly set off by small savings under other heads. Col. 4.—Less expenditure on petty construction and repairs (Rs. 6,000) and less expenditure in connection with the visit of Naga Chiefs (Rs. 2,000) than anticipated.</i>			
<i>D. 6.—Grants-in-aid</i>			
<i>O.</i> 5,500 }	5,400	5,227	—173
<i>M.</i> —100 }			
<i>E.—Miscellaneous—North-West Frontier Province :</i>			
<i>E. 1.—Inspecting Officer, Frontier Corps :</i>			
<i>E. 1 (1).—Pay of Officers</i>			
<i>O.</i> 25,900 }	21,395	21,393	—2
<i>M.</i> —4,505 }			
<i>Col. 1.—Mainly unanticipated drawal in 1935-36 of advance of leave salary.</i>			
<i>E. 1 (2).—Pay of Establishments</i>			
<i>O.</i> 8,500 }	8,217	8,393	+676
<i>M.</i> —283 }			
<i>Col. 4.—Belated adjustment of leave salary of staff reverted to the North West Frontier Province Government (Provincial).</i>			
<i>E. 1 (3).—Other Charges</i>			
<i>O.</i> 6,100 }	7,983	7,952	—31
<i>M.</i> 1,883 }			
<i>Col. 1.—Mainly more touring due to disturbances and to reorganisation of Zhob Militia.</i>			
<i>E. 1 (4).—Grants-in-aid, Contributions, etc.</i>	600	600	..
<i>E. 2.—Medical Establishments :</i>			
<i>E. 2 (1).—Pay of Officers</i>			
<i>O.</i> 12,700 }	11,765	11,734	—31
<i>M.</i> —935 }			
<i>E. 2 (2).—Pay of Establishments</i>			
<i>O.</i> 57,200 }	64,490	65,226	+736
<i>M.</i> 7,290 }			
<i>E. 2 (3).—Allowances, Honoraria, etc.</i>			
<i>O.</i> 12,400 }	15,154	14,947	—207
<i>M.</i> 2,754 }			
<i>E. 2 (4).—Supplies and Services</i>			
<i>O.</i> 53,600 }	52,560	52,006	—554
<i>M.</i> 1,000 }			

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
<i>E.—Miscellaneous—North-West Frontier Province :—concl'd.</i>			
<i>E. 2.—Medical Establishments :—concl'd.</i>			
<i>E. 2 (5).—Contingencies</i>			
O. 15,600 }	4,947	4,947	..
M. —10,653 }			
<i>Col. 1.—Mainly change in the classification of remuneration of menials.</i>			
<i>E. 2 (6).—Grants-in-aid, Contributions, etc.</i>			
O. 600 }	3,017	9,345	+6,328
M. 2,417 }			
<i>Col. 1.—Omission to provide for leave salary contribution of certain officials subject to the Revised Leave Rules. Col. 4.—Failure to provide for leave salary contributions for previous years for want of information of exact amount.</i>			
<i>F.—Deduct—Amount met from Subvention from Road Development Fund</i>			
M. —1,21,669	—1,21,669	—1,20,020	+1,649
<i>Col. 1.—See item (ii) of the explanation for column 1 under sub-head C. 2.</i>			
<i>G. Deduct—Amount transferred from the Fund for Special Frontier expenditure including development</i>			
	..	872	+872
<i>Col. 4.—Adjustment of certain minor expenditure on Tirah Scheme.</i>			
<i>H.—Expenditure in England :</i>			
<i>H. 1.—Leave and Deputation Salaries</i>			
O. 56,000 }	68,000	66,907	—1,093
M. 12,000 }			
<i>Col. 1.—Fluctuating expenditure. Payments higher than in any past year.</i>			
<i>H. 2.—Overseas Pay</i>			
O. 40,000 }	41,000	40,493	—507
M. 1,000 }			
<i>H. 3.—Sundry Items</i>			
O. 16,000 }	13,000	13,621	+621
M. —3,000 }			
<i>I.—Loss or Gain by Exchange</i>			
M. —600	—600	—651	—51
<i>Totals</i>			
Gross	1,97,19,971	1,96,24,328	—95,643
Deductions	—1,91,969	—1,89,246	+2,723
Net	1,95,28,002	1,94,35,082	—92,920

NOTES.

1. The savings under sub-heads B. 4 (2), C. 2 and C. 5 are mainly responsible, among other sub-heads, for the final saving in the grant as a whole.

2. Sub-heads B. 4 (4) and B. 4 (5).—Previously the sanctioned amount of Khassadari contingent grant, whether required for immediate disbursement or not, used to be drawn in full and held under the unauthorised funds mentioned in the Important comments; the drawals are now restricted to immediate requirements.

Detailed Statement of Expenditure on Important New Works.
Original Works.

Description of works.	Original Appropriation.	Modified Appropriation.	Expenditure.	Outlay compared with	
				Original Appropriation More + Less —.	Modified Appropriation More + Less —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
I. Major works above Rs. 50,000 for which specific provision was made in the Budget.					
(a) Estimated to cost above Rs. 50,000.					
NORTH-WEST FRONTIER PROVINCE.					
1. Construction of a new post at Ladha	50,000	44,300	44,675	—5,325	+375
Estimate Rs. 4,04,102; expenditure to 31st March 1937, Rs. 67,713; in progress.					
Funds were withdrawn in the beginning of the year for want of technical sanction of the estimates and were again provided according to requirements.					
2. Construction of a defence post at Parachinar	1,00,000	94,600	94,572	—5,428	—28
Estimate Rs. 1,23,893; expenditure to 31st March 1937, Rs. 94,572; in progress. See item 1 above.					
3. Construction of Buner Road from Bari Kot to Ambeylla Pass	1,50,000	1,78,000	1,78,171	+28,171	+171
Revised estimate Rs. 4,78,555; expenditure to 31st March 1937, Rs. 1,80,128; in progress.					
Excess is due to completion of a particular section of the road originally proposed to be completed during 1937-38.					
4. Construction of six bridges on Tauda China Wana Road.	90,500	80,291	80,743	—9,757	+452
Estimate Rs. 2,09,611; expenditure to 31st March 1937, Rs. 2,08,938; completed.					
Provision of Rs. 9,000 for certain items of the projects was surrendered due to its completion in 1935-36.					
5. Construction of a bridge over the Gomul River near Gurkach	73,500	82,517	82,654	+9,154	+137
Estimate Rs. 2,69,115; expenditure to 31st March 1937, Rs. 2,21,175; in progress.					
Late in the year 1935-36 Rs. 9,000 was surrendered for regrant in 1936-37 for certain items of work of the project, which, however, was not provided for in 1936-37.					
BALUCHISTAN.					
6. Electrification of Buildings at Fort Sandeman	25,000	..	..	—25,000	..
The work was classed as minor work and provision consequently reappropriated.					
(b) Originally estimated to cost Rs. 50,000 or less but now estimated to cost above Rs. 50,000.					
II. Other Major Works for which specific provision was made in the Budget.					
7. Collectively	3,500	3,519	3,519	+19	..

Description of works.	Original Appropriation.	Modified Appropriation.	Expenditure.	Outlay compared with	
				Original Appropriation More + Less —.	Modified Appropriation More + Less —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
III. Major Works for which specific provision was not made in the Budget.					
NORTH-WEST FRONTIER PROVINCE.					
8. Construction of a bridge over the Tochi River at Boya	..	2,260	2,161	+2,161	—99
Estimate Rs. 1,48,709; expenditure to 31st March 1937, Rs. 1,28,322; completed.					
Additional funds obtained to meet an unanticipated demand on account of royalty from a British Company for certain services rendered in connection with the work.					
9. Construction of Ali Masjid, Chora Kandao Road	..	—720	—715	—715	+5
Estimate Rs. 2,46,797; expenditure to 31st March 1937, Rs. 34,162; work suspended.					
Receipts realised from the disposal of stores at the site of the work.					
10. Construction of Loe Agra Kot Tatai Road	..	—580	—609	—609	—29
Estimate Rs. 3,94,267; expenditure to 31st March 1937, Rs. 3,91,691; completed.					
Receipts realised from the disposal of stores at the site of the work and recovery from a contractor.					
11. Construction of a road from Mir Ali to Dreghundhari	..	3,36,100	3,04,417	+3,04,417	—31,683
Estimate Rs. 4,96,941; expenditure to 31st March 1937, Rs. 3,04,417; in progress.					
Funds could not be provided for in the original estimates as the work was incidental to Waziristan operations. Final saving is due to non-completion of certain items of the project.					
12. Construction of Non-metalled Road from Yusaf Khel to Nahakki	—23	—23	—23
Estimate Rs. 21,500 (Preparation of which was waived by the Government of India); expenditure to 31st March 1937, Rs. 1,78,388; completed.					
13. Constructing an earth road from mile 32 N. C. C. Road Shergarh to Hari Chand	..	21,669	21,358	+21,358	—311
(Met from Road Development Account).					
Estimate Rs. 28,076; expenditure to 31st March 1937, Rs. 21,358; completed.					
Provision of Funds for roads financed from the Road Development Fund is made during the course of the year as at the time of preparation of demand nothing is known what share from the Central Road Account would be due to Tribal and Administered Areas.					
BALUCHISTAN.					
14. Improving the road from Smallan through Duki, Hosri and Kohlu (Met from Road Development Account)	..	40,000	39,922	+39,922	—78
Estimate Rs. 76,800; expenditure to 31st March 1937, Rs. 39,922; in progress. See paragraph 6 of Review of Works Expenditure.					

Description of works.	Original Appropriation.	Modified Appropriation.	Expenditure.	Outlay compared with	
				Original Appropriation More + Less—.	Modified Appropriation More + Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
BALUCHISTAN—concl'd.					
15. Strengthening and improving the road from Loralai to Harnai (Met from Road Development Account)	..	60,000	59,967	+59,967	—33
Estimate Rs. 1,51,500; expenditure to 31st March 1937, Rs. 59,967; in progress. See paragraph 6 of Review of Works Expenditure.					
16. Construction of Vibro pile Bridge over the Zhob River at mile 6½ Fort Sandeman Gulkach Road	..	2,23,600	2,23,297	+2,23,297	—303
Estimate Rs. 2,52,398; expenditure to 31st March 1937, Rs. 2,23,297; in progress. See paragraph 3 of Review of Works Expenditure.					
IV. Minor Works.					
17. Collectively	2,04,000	2,08,051	1,91,640	—12,360	—16,411

IMPORTANT COMMENTS.

Review on Works Expenditure.—The following table compares the actual expenditure with the original and the modified provisions respectively for the works expenditure proper *vide* sub-heads C. 2 and C. 3.

Class of works.	Original provision.	Modified provision.	Expenditure.	Outlay compared with	
				Original Appropriation more + less—.	Modified Appropriation more + less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
<i>(In thousands.)</i>					
New major works	1,26	6,55	5,99	+4,73	—56
Major works in progress	3,67	3,90	3,91	+24	+1
Minor works	2,04	2,08	2,15	+11	+7
Road Development Fund Works.	..	1,21	1,21	+1,21	..
Repairs	20,77	20,77	20,85	+8	+8
Total	27,74	34,51	34,11	+6,37	—40

NOTE.—A detailed statement of expenditure on important new works is appended below the Appropriation Account; this is referred to as the 'Statement' in the succeeding paragraphs.

2. The percentages of variations as compared with the original and the modified provisions are 22.96 and —1.16 respectively. The latter is mostly attributable to the fact that certain items of the project "Construction of a road from Mir Ali to Dreghundhari" (item 11 of the Statement) could not be completed owing to political reasons and the former is mainly due to:—

- (i) expenditure of 3,04 incurred on the road mentioned above,
- (ii) additional expenditure of 28 had to be incurred for completion of a particular portion of the Buner Road from Bari Kot to Ambela Pass

during this year, which portion was originally proposed to be completed in the subsequent year (item 3 of statement)

and

(iii) an expenditure of 2,23 was incurred in constructing a vibro pile bridge over the Zhob River (item 16 of statement of New Works).

3. *New Major Works.*—Three new Major works (*vide* items 2, 11 and 16 of the statement) were carried out during the year. The provision of 1,00 made for the work (mentioned in item 2) in the budget had in the beginning of the year, to be withdrawn for want of technical sanction to the estimate and funds to the extent of 95 were later on again provided for it. The work mentioned in item 11 being incidental to the "Waziristan Operations" could not be foreseen at the time of preparation of Budget and funds for this were provided during the course of the year to the extent of 3,36 against which an expenditure of 3,04 was incurred. Reasons for the saving are given in paragraph 2 above. The work mentioned in item 16 could not be provided for in the original budget and funds were originally provided during the course of the year to the extent of 2,66, but for political reasons the work was held up and funds to the extent of 42 were withdrawn resulting in a net allotment to the extent of 2,24 against which an expenditure of 2,23 was incurred.

4. *Major Works in progress.*—Provision for two major works (items 1 and 3 of the Statement) made in the Budget had in the beginning of the year to be withdrawn for want of technical sanction to the estimates and funds were later on again provided for the same to the extent of 44 and 1,78 respectively. The provision of 91 and 74 on the other two budgeted major works (items 4 and 5 of the Statement) was modified to 80 and 83 respectively.

5. *Minor Works.*—The excesses of 11 and 7 against the original and modified grants are partly made up of petty excesses and savings on several minor works. In one case, grant to the extent of 3 was held up for payment of compensation to a contractor pending receipt of the sanction of Government of India which, however, was not received before the close of the year as expected. This is also attributable partly to the stores not supplied by the firms during 1936-37 and changes in specifications, etc.

6. *Road Development Fund Works.*—One road was constructed and two were improved (items 13, 14 and 15 of the Statement) from the funds allotted during 1936-37. The provision under this head does not affect the budget as a whole as the expenditure is met from the Fund for subvention from the Road Development Account.

7. *Repairs.*—The variations are petty and call for no comment.

8. On the whole the above particulars indicate that while the watch over the progress of expenditure was satisfactory, and the bulk of the variations was due to the exceptional circumstances as explained above, it cannot be said that so far as the original provision was concerned, it was precisely estimated or that in the actual expenditure there was close conformity with that provision.

9. *Unauthorised excluded funds in the North West Frontier Province.*—In paragraph 13 of their report on the accounts of 1935-36, the Public Accounts Committee observed that they were gratified to learn that all the Khassadar and other unauthorised funds in the North West Frontier Province, so far discovered, had been closed and the balances were being credited to Government and hoped that the audit authorities would continue their investigation of irregular expenditure on the Frontier as rapidly as circumstances permitted. Local audit has accordingly been carried out of the accounts of these funds from the 1st April 1935 to the date of their closure as also those of other heads dealt with by the Political Agents and other officers administering tribal areas.

10. *Khassadar Funds*.—Of the six Khassadar funds reported by the Local Administration in March 1937 to have been closed on various dates from October 1936 to February 1937, five were actually found to have been closed. The sixth was closed on the 11th January 1938. The balances of these funds have been credited to Government.

11. *Other unauthorized excluded funds*.—It was noticed that 46 funds had been maintained at one time or other and that out of them 19 had been amalgamated prior to 1st April 1935 and one was a regular Municipal fund leaving 26 unauthorised funds. The existence of two of these (one of which may, however, be termed an "Account") funds came to notice after the Deputy Commissioner concerned had certified the non-existence of any such fund in his district and the matter had been reported to the Local Administration suggesting their closure. The balances of the remaining 24 funds have been credited to Government.

12. During audit, besides the irregularities mentioned in paragraph 6 on page 262 of the Appropriation Accounts of the Central Government (Civil) 1932-33, several other kinds of serious irregularities came to light, *e.g.*, entertainment of unsanctioned staff, drawal of pay of staff not actually entertained, payment of gratuities, rewards, allowances, etc. without proper sanction, expenditure on unauthorised uniforms, liveries, construction works and furniture for residences of Government servants. In some cases detailed accounts of the charges were not properly kept. Articles purchased out of the various funds had not been entered in the stock registers or rent charged therefor where leviable.

13. The Government of India have ordered that the receipts and payments of the Central Government dealt with in the accounts of these funds should now be accounted for direct under the relevant revenue and expenditure heads. On the closure of these irregular funds, the Government of India have allowed the Political Agents and the Deputy Commissioners administering tribal areas to open Personal Ledger Accounts with the treasuries for deposits received by them from other Governments, etc. for distribution to tribesmen on the conditions that an adequate local audit is undertaken and that old items lapse to Government without being diverted for other purposes.

14. *Accounts of other heads*.—Irregularities, mostly of the nature described above, were noticed chiefly under the heads (a) Entertainment charges, protection and raids and miscellaneous Political expenditure, (b) Allowances to tribes, (c) Khassadari expenditure and (d) Miscellaneous.

15. The Government of India took a serious view of these irregularities. They asked the Local Administration at the end of September 1937 to prepare lists in consultation with the audit office of all irregularities affecting Central revenues, for the regularisation of which necessary sanction or orders by the Local Administration or of the Central Government would be needed and to furnish the same to the Government of India. The requisite lists in all cases have been furnished by the audit office to the Local Administration who are dealing as speedily as they can with all such irregularities. Final orders of the Government of India regularising some of these cases are still awaited.

With regard to the charges connected with the grants for "Entertainment", "Protection and Raids" and "Secret Service", the Government of India propose to re-examine the methods of drawing and accounting for the charges met from these grants and to define the objects on which such grants might legitimately be spent.*

* Comptroller, North West Frontier Province.

TERRITORIAL AND POLITICAL PENSIONS.

(All Non-voted.)

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
MAJOR HEAD "44.—TERRITORIAL AND POLITICAL PENSIONS".			
A.—Territorial and Political Pensions (India) :			
A. 1.—Carnatic Stipends			
O. 1,81,400 }			
M. 6000 }	1,87,400	1,86,150	—1,250
A. 2.—Tanjore Pensions			
O. 19,100 }			
M. 4,243 }	23,343	20,996	—2,347
<i>Col. 1.—To meet the payment of commuted value of pension to a pensioner. Col. 4.—Due mainly to a double allotment of funds in respect of the commuted pension vide Col. 1.</i>			
A. 3.—Mysore Family Pensions			
O. 2,100 }	2,300	1,972	—328
M. 200 }			
A. 4.—Oudh Wasiga Pensions			
O. 2,93,000 }			
M. —8,000 }	2,85,000	2,64,908	—20,092
<i>Col. 4.—Non-drawal of some pensions.</i>			
A. 5.—Nagpur Burhanshak family Pensions			
	50,000	50,000	..
A. 6.—Bhonsla Family Pensions, etc.			
O. 85,300 }			
M. —300 }	85,000	82,720	—2,280
A. 7.—Surat Nawab's Family Pensions			
	61,800	61,779	—21
A. 8.—Satara Pensions			
	30,000	30,000	..
A. 9.—Pensions granted on the conquest of Sind			
	46,800	46,800	..
A. 10.—Pensions to Maharaja Aditya Narain Singh Bahadur of Benares			
	1,60,000	1,00,000	..
A. 11.—Pensions to Syed Ahmed Shah of Meerut			
O. 11,000 }			
M. —200 }	10,800	10,811	+11
A. 12.—Nizamat Family Pensions			
O. 2,73,300 }			
M. —19,970 }	2,53,330	2,53,488	+158
A. 13.—Oudh Family Pensions			
O. 42,000 }			
M. —17,612 }	24,388	24,387	—1

Col. 1.—Due to death of a pensioner.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
<i>A.—Territorial and Political Pensions (India)—concd.</i>			
<i>A. 14.—Pensions to Deshmukhs and Deshpandias in Berar</i>			
<i>O.</i> 1,75,000 }			
<i>M.</i> 1,500 }	1,76,500	1,77,653	+ 1,153
<i>A. 15.—Khurda Family Pensions</i>	25,600	25,600	—
<i>A. 16.—Delhi Family Pensions</i>			
<i>O.</i> 28,000 }	28,100	27,954	—146
<i>M.</i> 100 }			
<i>A. 17.—Pensions to Maharatta Sahianadars</i>			
<i>O.</i> 24,900 }			
<i>M.</i> —200 }	24,700	24,360	—340
<i>A. 18.—Other Pensions</i>			
<i>O.</i> 14,46,900 }			
<i>M.</i> —9,595 }	14,37,305	14,14,097	—23,208
<i>Col. 4.—Mainly in United Provinces (Rs. 16,000) Madras (Rs. 5,000) and Burma (Rs. 2,000) due to non-drawal of Pensions, and death of pensioners.</i>			
<i>B.—Territorial and Political Pensions paid in England (At par):</i>			
<i>B. 1.—Family of the late Maharaja Duleep Singh</i>	1,00,000	1,00,000	..
<i>B. 2.—Bengal Nizamat Family</i>	8,000	7,967	—33
<i>C.—Territorial and Political Pensions in Turkish Arabia, Bushire, Khorasan and Persia</i>			
<i>O.</i> 7,400 }	6,700	6,565	—135
<i>M.</i> —700 }			
<i>D.—Charitable Allowances</i>			
<i>O.</i> 24,400 }			
<i>M.</i> —1,860 }	22,540	20,073	—2,467
<i>Col. 4.—Mainly in India. Expenditure less than anticipated on the basis of past actuals</i>			
<i>F.—Loss or Gain By Exchange.</i>			
<i>M.</i> —560	—560	—605	—45
<i>Total</i>	<u>29,89,046</u>	<u>29,37,675</u>	<u>—51,371</u>

NOTES.

1. The sub-heads A. 4 and A. 18 are mainly responsible for the final saving in this account.

2. On an analysis of payments on account of Territorial and Political Pensions it was noticed that certain pensions paid in the North-West Frontier Province amounting to about Rs. 3,818 per annum were incorrectly treated as Political Pensions and charged to the Central Government since 18th April 1932. With effect from the 1st April 1936 these payments have been debited to Provincial Government.

BANGALORE.

(All Non-voted.)

Abstract of Accounts.		Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1		2	3	4
		Rs.	Rs.	Rs.
Account I.—Police	Gross	2,95,309	2,96,244	+935
	Deductions	—1,090	—1,156	—66
	Net	2,94,219	2,95,088	+869
Account II.—Education.	Gross	3,59,788	3,57,919	—1,869
	Deductions	—11,425	—11,134	+291
	Net	3,48,363	3,46,785	—1,578
Account III.—Medical and Public Health		3,78,300	3,77,684	—616
Account IV.—Other Expenditure Heads	Gross	3,29,062	3,27,559	—1,503
	Deductions	—8,984	—8,984	—
	Net	3,20,078	3,18,575	—1,503
Totals	Gross	13,62,459	13,59,406	—3,053
	Deductions	—21,499	—21,274	+225
	Net	13,40,960	13,38,132	—2,828

Account I.—Police.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2 Rs.	3 Rs.	4 Rs.
<i>A.—District Executive force—District Police :</i>			
<i>A. 1.—Pay of Officers</i>	16,200	16,200	..
<i>A. 2.—Police Force</i>			
<i>O.</i> 1,70,000	1,67,400	1,67,180	—220
<i>M.</i> —2,600			
<i>A. 3.—Office Establishments</i>			
<i>O.</i> 12,100	11,409	11,416	+7
<i>M.</i> —691			
<i>A. 4.—Allowances, Honoraria, etc.</i>			
<i>O.</i> 18,000	16,900	17,025	+125
<i>M.</i> —1,100			
<i>A. 5.—Works</i>			
<i>O.</i> 13,000	6,500	6,106	—394
<i>M.</i> —6,500			
<i>Col. 1.—Mainly due to economy.</i>			
<i>A. 6.—Clothings and other supplies</i>			
<i>O.</i> 10,600	10,000	10,331	+331
<i>M.</i> —600			
<i>A. 7.—Secret Service expenditure</i>	200	173	—27
<i>A. 8.—Contingencies</i>			
<i>O.</i> 13,900	12,400	12,864	+464
<i>M.</i> —1,500			
<i>A. 9.—Grants-in-aid, Contributions, etc.</i>	600	600	..
<i>A. 10.—Deduct—Establishment charges etc., recovered from other Governments, Departments, etc.</i>			
<i>O.</i> —1,300	—1,090	—1,156	—66
<i>M.</i> 210			

Account I.—Police—conclld.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
<i>B.—Railway Police :</i>			
B. 1.—Pay of officers	1,200	1,200	..
B. 2.—Pay of Establishments	37,000	36,981	—19
B. 3.—Other charges	15,500	16,168	+668
	<hr/>	<hr/>	<hr/>
Totals { Gross	2,95,309	2,96,244	+935
{ Deductions	—1,090	—1,156	—66
{ Net	2,94,219	2,95,088	+869
	<hr/>	<hr/>	<hr/>

*Account II.—Education.**A.—University :**A. 1.—Government Professional Colleges*

O.	600			
M.	—330	270	283	+13

A. 2.—University—Grants-in-aid to non-Government Arts Colleges

26,500	26,500	..
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B.—Grants-in-aid to non-Government Secondary Schools

O.	1,70,900			
M.	—16,644	1,54,256	1,53,954	—302

*C.—Primary—Government Primary Schools :**C. 1.—Pay of Establishments*

O.	2,600			
M.	—140	2,460	2,451	—9

C. 2.—Other charges

O.	600			
M.	80	680	679	—1

D.—Grants-in-aid to Non-Government Primary Schools

O.	1,22,300			
M.	—15,637	1,06,663	1,06,340	—323

*E.—Special—Government Special Schools :**E. 1.—Pay of Establishments*

O.	9,200			
M.	—290	8,910	8,909	—1

E. 2.—Other Charges

O.	5,700			
M.	—655	5,045	4,883	—162

E. 3.—Deduct—charges recovered from Coorg Administration

O.	—2,800			
M.	—300	—3,100	—3,108	—8

F.—Grants-in-aid to non-Government special schools

O.	10,700	10,000	9,565	—435
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Account II.—Education—concl'd.

Section 11.—Education—continued.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
<i>G.—General :</i>			
<i>G. 1.—Inspection :</i>			
<i>G. 1 (1).—Pay of Officers</i>			
O. 14,600 }	16,730	16,770	+ 40
M. 2,130 }			
<i>G. 1 (2).—Pay of Establishments</i>			
O. 8,200 }	7,940	7,636	—304
M. —260 }			
<i>G. 1. (3).—Other charges</i>			
O. 4,006 }	4,694	4,692	—2
M. 694 }			
<i>G. 1 (4).—Deduct—Charges recover- ed from Coorg Administration</i>			
O. —7,600 }	—8,325	—8,026	+ 299
M. —725 }			
<i>G. 2.—Scholarships</i>			
O. 12,200 }	10,500	10,195	—305
M. —1,700 }			
<i>G. 3.—Miscellaneous</i>			
O. 4,300 }	5,140	5,062	—78
M. 840 }			
<i>Totals</i>			
{ Gross	3,59,788	3,57,919	—1,869
{ Deductions	—11,425	—11,134	+ 291
{ Net	3,48,363	3,46,785	—1,578

*Account III.—Medical and Public Health.**A.—Medical—Hospitals and Dispensaries :*

<i>Hospitals and Dispensaries:</i>				
<i>A. 1.—Pay of Officers</i>				
	O. 28,500 } M. 650 }	29,150	29,348	+ 198
<i>A. 2.—Pay of Establishments</i>				
		74,600	74,551	—49
<i>A. 3.—Allowances, Honoraria, etc.</i>				
	O. 38,000 } M. —1,100 }	36,900	36,777	—123
<i>A. 4.—Cost of medicines and diet of patients</i>				
	O. 82,000 } M. —800 }	81,200	81,116	—84
<i>A. 5.—Works</i>				
	O. 14,500 } M. —5,000 }	9,500	9,491	—9
<i>Col. 1.—Due to economy.</i>				
<i>A. 6.—Other expenses</i>				
	O. 71,700 } M. 400 }	72,100	72,047	—53
<i>A. 7.—Grants-in-aid, Contributions, etc.</i>				
	O. 15,400 } M. —2,575 }	12,825	12,720	—105
<i>Col. 1.—Reduction in the grant payable to a hospital (Rs. 2,000) and less expenditure on maintenance of lepers (Rs. 575).</i>				

Account III.—Medical and Public Health—concl'd.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	R..
<i>A.—Medical—Hospitals and Dispensaries—concl'd.</i>			
<i>A. 8.—Establishment and other charges paid to Bangalore Municipality</i>			
<i>O.</i> 900 }	875	875	..
<i>M.</i> —25 }			
<i>B.—Medical—Mental Hospital</i>			
<i>O.</i> 14,000 }	15,000	14,796	—204
<i>M.</i> 1,000 }			
<i>C.—Medical Schools and Colleges—Scholarships</i>			
<i>O.</i> 5,400 }	5,150	5,149	—1
<i>M.</i> —250 }			
<i>D.—English Charges (High Commissioner) on Stores</i>			
<i>M.</i> 800	800	618	—182
<i>Col. 1.—Provision for an indent received for stores for the Bowring and Lady Curzon Hospitals, Bangalore.</i>			
<i>D.D.—Loss or Gain by Exchange</i>	..	—4	—4
<i>E.—Public Health Establishment :</i>			
<i>E. 1.—Pay of Establishments</i>			
<i>O.</i> 800 }	900	900	..
<i>M.</i> 100 }			
<i>E. 2.—Other charges</i>			
<i>O.</i> 200 }	300	300	..
<i>M.</i> 100 }			
<i>F.—Grants-in-aid for Public Health purposes</i>			
<i>O.</i> 1,35,000 }	39,000	39,000	..
<i>M.</i> —96,000 }			

Col. 1.—Reduction due to economy as a result of review of expenditure undertaken after the submission of budget estimates.

<i>Total</i>	<u>3,78,300</u>	<u>3,77,684</u>	<u>—616</u>
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Account IV.—Other Expenditure Heads.

<i>A.—Land Revenue</i>				
<i>M.</i>	274	274	274	..
<i>B.—Excise :</i>				
<i>B. 1.—Pay of officers</i>				
<i>O.</i>	5,600	7,708	7,708	..
<i>M.</i>	2,108			
<i>Col. 1.—(i) Debit of leave salary of certain officers and (ii) revision of pay of the Excise Superintendent.</i>				
<i>B. 2.—Pay of Establishments</i>				
<i>O.</i>	6,100	5,620	5,619	—1
<i>M.</i>	—480			
<i>B. 3.—Other charges</i>				
<i>O.</i>	47,300	39,000	38,055	—945
<i>M.</i>	—8,300			

Col. 1.—Mainly due to (i) fall in consumption of arrack (Rs. 6,998), (ii) economy (Rs. 1 302).

Account IV. - Other Expenditure Heads--contd.

Major Head and Sub-head.		Final Appropriation.	Actual Expenditure.	Excess + Saving -.
1		2	3	4
		Rs.	Rs.	Rs.
C.—Stamps				
	O. 2,000 }	2,500	2,367	—133
	M. 500 }			
D.—Registration :				
D. 1.—Pay of Establishments		4,600	4,558	—42
D. 2.—Other charges				
	O. 400 }	290	113	—177
	M. —110 }			
Col. 4.—Mainly due to petty works not having been carried out.				
E.—General Administration—District Establishments :				
E. 1.—Pay of Officers		33,400	33,400	—
E. 2.—Pay of Establishments				
	O. 19,800 }	18,300	18,304	+4
	M. —1,500 }			
E. 3.—Other charges				
	O. 9,800 }	9,840	8,177	—1,663
	M. 40 }			
Col. 4.—Mainly due to the bill for supervision charges on works not having been cashed before the close of the year.				
F.—Administration of Justice :				
F. 1.—Law Officers				
	O. 2,400 }	3,680	3,676	—4
	M. 1,280 }			
Col. 1.—Mainly due to the appointment of a Special Public Prosecutor.				
F. 2.—Judicial Commissioner :				
F. 2 (2).—Pay of Establishments				
	O. 3,700 }	3,918	3,917	—1
	M. 213 }			
F. 2 (3).—Other charges				
	O. 4,500 }	4,400	4,319	—81
	M. —100 }			
F. 3.—Civil and Sessions Courts :				
F. 3 (1).—Pay of officers				
	O. 12,700 }	11,300	11,284	—16
	M. —1,400 }			
F. 3 (2).—Pay of Establishments				
	O. 22,900 }	20,450	20,455	+5
	M. —2,450 }			
F. 3 (3).—Allowances, Honoraria, etc.				
	O. 1,100 }	1,022	1,021	—1
	M. —78 }			
F. 3 (4).—Contingencies				
	O. 2,200 }	2,820	2,771	—49
	M. 620 }			

Account IV.—Other Expenditure Heads—contd.

Major Head and Sub-head.		Final Appropriation.	Actual Expenditure.	Excess + Saving—.
1		2	3	4
		Rs.	Rs.	Rs.
<i>F.—Administration of Justice—concl'd.</i>				
<i>F. 4.—Commercial Courts :</i>				
<i>F. 4 (1).—Pay of officers</i>		10,200	10,200	—
<i>F. 4 (2).—Pay of Establishments</i>				
O.	8,800	8,840	8,963	+123
M.	40			
<i>F. 4 (3).—Other charges</i>				
O.	2,500	2,700	2,495	—205
M.	200			
<i>G.—Jails and Convict Settlements</i>				
O.	15,000	19,700	20,747	+1,047
M.	4,700			
<p><i>Cols. 1 & 4.—Addition in col. 1 due mainly to increased cost of maintenance of prisoners and for up-keep of juvenile offenders for which no provision was made in the budget. This proved inadequate to the extent mentioned in col. 4.</i></p>				
<i>H.—Political</i>				
O.	26,000	26,300	26,679	+379
M.	300			
<i>I.—Agriculture—Veterinary charges :</i>				
<i>I. 1.—Pay of officers</i>		3,500	3,480	—20
<i>I. 2.—Pay of Establishments</i>		2,600	2,443	—157
<i>I. 3.—Other charges</i>				
O.	3,900	4,000	4,038	+38
M.	100			
<i>J.—Miscellaneous Departments :</i>				
<i>J. 1.—Pay of Establishments</i>				
O.	1,600	1,216	1,216	..
M.	—384			
<i>J. 2.—Other charges</i>				
O.	1,400	1,600	1,327	—273
M.	200			
<i>K.—Civil Works :</i>				
<i>K. 1.—Grant-in-aid—Central Road Development Account</i>				
M.	8,984	8,984	8,984	..
<i>Col. 1.—Estimate could not be made earlier as the accounts were under scrutiny.</i>				
<i>K. 2.—Deduct—Amount met from subventions from Road Development Fund</i>				
M.	—8,984	—8,984	—8,984	..
<i>Col. 1.—See sub-head K. 1.</i>				
<i>L.—Superannuation, Allowances and Pensions</i>				
O.	51,000	57,000	58,728	+1,728
M.	6,000			
<i>Col. 4.—Mainly due to increase in the number of pensioners.</i>				

Account IV.—Other Expenditure Heads—conold.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<i>M.—Stationery and Printing—Cost of Printing and Stationery.</i>	1,000	46	—954
<i>Col. 4.—Fluctuating item. Savings due to the cost of forms supplied being less than anticipated.</i>			
<i>N.—Miscellaneous</i>			
O. 12,000 } M. 390 }	12,300	12,195	—105
<i>Totals</i> { <i>Gross</i> . . .	3,29,062	3,27,559	—1,503
{ <i>Deductions</i> . . .	—8,984	—8,984	..
{ <i>Net</i> . . .	3,20,078	3,18,575	—1,503

NOTES.

1. The total receipts in this area amounted to Rs. 13 lakhs roundly. The expenditure corresponding to the receipts of 4 lakhs (roundly) stands included in the Appropriation Accounts of the subject grants concerned.

2. *Remissions of Revenue.*—Remissions of revenue and abandonment of claims to revenue were sanctioned for a total amount of Rs. 8,498 (Rs. 7,660 being costs awarded in pauper suits and Rs. 838 representing land revenue) due mainly to the parties concerned being either insolvent or not traceable.

WESTERN INDIA STATES AGENCY.

(All Non-voted.)

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
A.—Political Expenditure :			
A. 1.—Political Agents :			
A. 1 (1).—Pay of Officers			
O. 3,13,700			
M. —2,300			
A. 1 (2).—Pay of Establishments			
O. 4,39,200			
M. —4,121			
A. 1 (3).—Allowances, Honoraria, etc.			
O. 99,200			
M. —3,843			
	3,11,400	3,10,704	—696
	4,35,079	4,34,703	—376
	93,357	94,576	+1,219
Col. 4.—Unanticipated debits on account of cost of passages received in the High Commissioner's account after the close of the year.			
A. 1 (4).—Supplies and Services			
O. 58,000			
M. —9			
A. 1 (5).—Contingencies			
O. 48,000			
M. 5,809			
A. 1 (6).—Grants-in-aid, Contributions and Donations			
O. 6,300			
M. 938			
	57,991	56,852	—1,139
	53,809	53,103	—706
	7,238	7,149	—89
Col. 1.—Passage contribution of certain officers.			
A. 1 (7).—Deduct—Establishment Charges Recovered from Other Governments, Departments, etc.			
O. —2,78,500			
M. 4,473			
A. 2.—Entertainment charges			
O. 500			
M. —500			
	—2,74,027	—2,78,090	—4,063
	..	232	+232
Col. 4.—Unanticipated debits from the Military Accounts Department of the charges for salutes to some Maharajas who visited the States during the year.			
A. 3.—Miscellaneous			
O. 3,600			
M. 6,99,532			
	7,03,132	7,04,605	+1,473
Col. 1.—Unforeseen Payment.			
B.—Police Expenditure :			
B. 1.—Sabar Kantha Agency Police :			
B. 1 (1).—Pay of Officers			
O. 19,700			
M. —1,100			
B. 1 (2).—Police Force			
O. 2,20,400			
M. —6,000			
B. 1 (3).—Office Establishment			
O. 13,700			
M. —1,100			
B. 1 (4).—Allowances, Honoraria, etc.			
O. 48,600			
M. 7,800			
	18,600	18,933	+333
	2,14,400	2,14,392	—8
	12,600	12,115	—485
	56,400	59,408	+3,008
Cols. 1 & 4.—Due to the transfer of prisoners and extra agency policemen to other places on the abolition of the agency jail at Palanpur.			

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	R .	Rs.
<i>B.—Police Expenditure—contd.</i>			
<i>B. 1.—Sabar Kantha Agency Police—concltd.</i>			
<i>B. 1 (5).—Supplies and Services</i>	11,500	12,022	+522
<i>Col. 4.—Belated adjustments made by the Military Accounts Department after the close of the year on account of supply of ordnance stores.</i>			
<i>B. 1 (6).—Contingencies</i>			
O. 10,500 }			
M. 600 }	11,100	10,931	—169
<i>B. 1 (7).—Grants-in-aid, Contributions and Donations</i>			
	600	600	..
<i>B. 1 (8).—Secret Service expenditure</i>			
	100	20	—80
<i>B. 1 (9).—Establishment charges paid to other Governments, Departments, etc.</i>			
O. 1,800 }			
M. —300 }	1,500	1,304	—196
<i>B. 1 (10).—Deduct—Cost of Additional Police.</i>			
O. —5,300 }			
M. 1,976 }	—3,324	—3,815	—491
<i>Col. 1.—Smaller recovery from the Consolidated Local Fund due to the abolition of the agency jail at Palanpur.</i>			
<i>B. 2.—Kathiawar Agency Police :</i>			
<i>B. 2(1).—Pay of Officers</i>			
O. 34,580 }	30,467	28,687	—1,780
M. —4,113 }			
<i>Col. 4.—Provision for the leave salary not fully utilised.</i>			
<i>B. 2 (2).—Police Force</i>			
O. 2,58,700 }	2,62,867	2,61,590	—1,277
M. 4,167 }			
<i>B. 2 (3).—Office Establishment.</i>			
O. 19,900 }	19,066	19,391	+325
M. —834 }			
<i>B. 2 (4).—Allowances, Honoraria, etc.</i>			
O. 74,100 }	70,766	69,529	—1,237
M. —3,334 }			
<i>B. 2 (5).—Supplies and Services</i>			
O. 12,590 }	17,999	17,267	—732
M. 5,409 }			
<i>Col. 1.—Increased expenditure on clothing and ammunition for police force.</i>			
<i>B. 2 (6).—Contingencies.</i>			
O. 16,990 }	16,156	16,100	—56
M. —834 }			
<i>B. 2 (7).—Grants-in-aid, Contributions and Donations.</i>			
O. 600 }	460	460	..
M. —140 }			
<i>B. 2 (8).—Secret Service expenditure</i>			
	250	257	+7

Major Head and Sub-head.

Final
Appropriation.Actual
Expenditure.Excess +
Saving —.

1

2

3

4

Rs.

Rs.

Rs.

*B.—Police Expenditure—concl'd.**B. 2.—Kathiawar Agency Police—concl'd.**B. 2 (9).—Establishment charges paid to other Governments, Departments, etc.*

O.	2,400	}	1,500	1,341	—159
M.	—900				

B. 2 (10).—Deduct—cost of Additional police

O.	—9,400	}	—10,790	—10,564	+ 226
M.	—1,390				

*B. 3.—Railway Police :**B. 3 (1).—Pay of Officers*

O.	4,820	}	3,997	4,781	+ 784
M.	—823				

Col. 4.—Change after the close of the year in the ratio for apportionment of expenditure between the Kathiawar Agency Police and Railway Police.

B. 3. (2).—Police Force

O.	43,900	}	44,733	43,598	—1,135
M.	833				

B. 3 (3).—Office Establishment

O.	3,700	}	3,534	3,232	—302
M.	—166				

B. 3. (4).—Allowances, Honoraria, etc.

O.	7,300	}	6,634	11,588	+ 4,954
M.	—666				

Col. 4.—See sub-head B. 3. (1).

B. 3. (5).—Supplies and Services

O.	2,410	}	3,491	2,878	—613
M.	1,081				

Col. 1.—Increased expenditure on clothing and ammunition for Police Force. *Col.*

4.—See sub-head B. 3 (1).

B. 3 (6).—Contingencies

O.	2,510	}	2,344	2,683	+ 339
M.	—166				

Col. 4.—See sub-head B. 3 (1).

B. 3 (8).—Secret service expenditure

50	43	—7
----	----	----

*C.—Public Health Expenditure—Public Health Establishment :**C. 1.—Pay of Establishments*

O.	4,700	}	4,500	4,486	—14
M.	—200				

C. 2.—Other Charges

3,300	3,227	—73
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D.—Stamps

O.	1,000	}	500	728	+ 228
M.	—500				

Col. 4.—Due to a wrong classification given by a Treasury Officer. The amount being small no adjustment was made.

Major Head and Sub-head.		Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1		2	3	4
		Rs.	Rs.	Rs.
<i>E.—Ecclesiastical :</i>				
<i>E. 1.—Ecclesiastical Establishments—Church of England :</i>				
<i>E. 1 (1).—Pay of Establishments</i>				
	O. 500 } M. —50 }	450	446	—4
<i>E. 1 (2).—Supplies and Services, and Con- tingencies</i>				
	O. 300 } M. —150 }	150	101	—49
<i>E. 2.—Cemetery Establishment</i>				
	O. 1,200 } M. —380 }	820	821	+1
<i>F.—Education :</i>				
<i>F. 1.—Grants-in-aid to Non-Government Se- condary Schools</i>				
		7,800	7,800	..
<i>F. 2.—Grants-in-aid to Non-Government Pri- mary Schools and Other Miscellaneous Charges</i>				
		2,200	2,200	..
<i>G.—Excise :</i>				
<i>G. 1.—District Executive Establishment :</i>				
<i>G. 1 (1).—Pay of Establishments</i>				
	O. 1,800 } M. —208 }	1,592	1,566	—26
<i>G. 1 (2).—Supplies and Services</i>				
	O. 3,100 } M. —86 }	3,014	3,010	—4
<i>G. 1 (3).—Contingencies</i>				
		600	588	—12
<i>G. 2.—Cost of Opium supplied to Excise Department</i>				
	O. 2,71,300 } M. 12,770 }	2,84,070	2,84,062	—8
<i>Col. 1.—Increased demand for opium by the Cutch Darbar.</i>				
<i>G. 3.—Purchase of Ganja and Other Drugs</i>				
	O. 200 } M. —175 }	25	25	..
<i>I.—Miscellaneous</i>				
		..	100	+100
<i>Col. 4.—Separate provision omitted from budget estimates being less than Rs. 1,000.</i>				
Totals	Gross	27,82,141	27,84,234	+2,093
	Deductions	—2,88,141	—2,92,469	—4,328
	Net	24,94,000	24,91,765	—2,235

NOTE.

The total receipts in this area amounted to Rs. 18 lakhs roundly. The expenditure corresponding to about 1 lakh of the total receipts stands included in the appropriation accounts of the subject grants concerned.

GRANT No. 88.—CAPITAL OUTLAY ON SECURITY PRINTING.

See also Commercial Appendix.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
MAJOR HEAD "52-B.—CAPITAL OUTLAY ON SECURITY PRINTING"			
A.—Lands			
O. 400 }			
R. —400 }	..	..	..
B.—Buildings			
O. 31,600 }	12,400	12,522	+122
R. —19,200 }			
Col. 1.—Abandonment of the Security Printing, India, Primary School building project.			
C.—Plant and Machinery	61,000	62,407	+1,407
Col. 4.—Mainly due to rise in prices not anticipated at the time of estimating.			
D.—Minor Equipments			
O. 1,000 }			
R. 13,400 }	14,400	15,646	+1,246
Col. 1.—Purchase of numbering chase and boxes not anticipated at the time of framing the budget. Col. 4.— <i>Vide</i> explanation under C.			
E.—Miscellaneous	1,000	1,002	+2
F.—Deduct—Amount provided for De- preciation	—1,03,000	—94,639	+8,361
Col. 4.—The excess here is automatic on the saving under depreciation under Grant No. 20, sub-head B. 1. (9).—Interest and Depreciation.			
Modifications within Grant			
R. 6,200	6,200	..	—6,200
Totals { Gross	95,000	91,577	—3,423
{ Deductions	—1,03,000	—94,639	+8,361
{ Net	1,000*	—3,062	—4,062

* The net amount required being a *minus* quantity a nominal demand for Rs. 1,000 was submitted for vote to the Legislative Assembly.

NOTES.

1. This grant records expenditure of a capital nature connoting increases or reductions in the capital invested by Government in the Security Printing Press (including the Central Stamp Store) at Nasik Road. The transactions are recorded under the various heads, such as lands, buildings, etc. The working expenses, interest on capital and depreciation on buildings, etc. are provided for under "Grant No. 20.—Stamps". The Commercial accounts of the Press appear in Chapter IV of the Commercial Appendix.

2. The variations in col. 1 under sub-heads B and D, which partake of the nature of works expenditure, are appreciable.

GRANT No. 89.—FOREST CAPITAL OUTLAY.

Major Head and Sub-head.		Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1		2	3	4
		Rs.	Rs.	Rs.
MAJOR HEAD "52-A—CAPITAL OUTLAY ON FORESTS".				
A.—Live Stock, Stores and Tools and Plant				
	O. 4,900 }	3,500	3,338	—162
	R. —1,400 }			
<i>Col. 1.</i> —Purchase of gas plant kept in abeyance to meet expenditure in connection with Lucknow Exhibition. See sub-head G. in Grant No. 21—Forest.				
D.—Share of Establishment Charges transferred from Major Head '8'				
		100	..	—100
<i>Col. 4.</i> —No adjustment during the year. See sub-head G. 2 (4) in Grant No. 81—Account I.				
E.—Deduct—Share of Capital Charges Financed from Ordinary Revenues :				
E. 1.—India				
	O. —5,000 }	—3,600	—3,338	+262
	R. 1,400 }			
<i>Cols. 1 & 4.</i> —See sub-head G in Grant No. 21 and sub-head G. 4 in Grant No. 81—Account I.				
Surrenders or withdrawals within Grant				
Gross	R. 1,400	1,400	..	—1,400
Deductions	R. —1,400	—1,400	..	+1,400
Totals	{ Gross	5,000	3,338	—1,662
	{ Deductions	—5,000	—3,338	+1,662
	{ Net	1,000*	..	—1,000

* The anticipated net amount being Nil, a nominal demand for Rs. 1,000 was voted by the Legislative Assembly.

GRANT No. 90.—IRRIGATION WORKS—NOT CHARGED TO REVENUE.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
A.—Capital Account of Irrigation works not charged to Revenue—Capital cost of works only—MAJOR HEAD "55".			
PRODUCTIVE WORKS :			
Share of the Central Government on account of Irrigation in the Nasirabad Tehsil (Baluchistan) by the Lloyd Barrage and Canals construction Scheme (Khirthar Branch) :			
Works	..	84,292	+84,292
Establishment	..	30,919	+30,919
Tools and Plant	..	590	+590

See Note 2.

A. 1.—Unproductive Works—Baluchistan and Ajmer-Merwara :

A. 1 (1) Works :

A. 1 (1) (1).—Major Works

O.	50,000	..	..	..
R.	—50,000			

Col. 1.—Reappropriated to meet expenditure on the construction of spurs in the Nari River for the flood protection bund.

A. 1 (1) (2).—Minor Works

O.	15,000	13,098	12,791	—307
R.	—1,902			

B.—Capital Account of Irrigation Works not charged to Revenue—General Capital charges—Major Head "55" :

B. 1.—Establishment (*vide* D. 6 in Demand No. 22) :

B. 1 (1).—Pensionary charges

O.	300	130	128	—2
R.	—170			

B. 1 (2).—Other Establishment Charges

O.	9,500	1,884	2,300	+416
R.	—7,616			

Col. 1.—Less capital works carried out. Col. 4.—The excess appeared too late in the accounts for regularisation.

B. 2.—Tools and Plant (*vide* E. 4 in Demand No. 22)

O.	1,200	90	90	..
R.	—1,130			

Col. 1.—See B. 1 (2).

C.—Deduct—Share of Capital Charges (A and B above) financed from ordinary Revenues (*vide* B. in Demand No. 22)

O.	—76,000	—15,202	—15,309	—107
R.	60,798			

Col. 1.—Due to modifications under sub-heads A. 1 and B.

Major Head and Sub-head.		Final Appropriation.	Actual Expenditure.	Excess + Saving—.
1		2	3	4
		Rs.	Rs.	Rs.
Modifications within Grant				
Gross	R.	60,798	60,798	..
Deductions	R.	—60,798	—60,798	..
Totals				
		Gross	76,000	1,31,110
		Deductions	—76,000	—15,309
		Net	1,000*	1,15,801
				+55,110
				+60,691
				+1,14,801

*The net amount required having been expected to be *nil*, a nominal demand for Rs. 1,000 was submitted for the vote of the Legislative Assembly.

NOTES.

1. A note on the system of *pro rata* distribution of establishment and tools and plant charges will be found under appropriation account of grant No. 22-Irrigation, etc.

2. The Lloyd Barrage and Canals Construction Scheme (Khirthar Branch) irrigates lands in the Nasirabad Tehsil of the Baluchistan Territory. According to paragraph 4 (a) of the second schedule to Government of India (Constitution of Sind) Order 1936, the Government of India had to take over the outstanding debt on account of the Nasirabad Section. This amounted to Rs. 1,06,37,000 to the end of 1935-36 and was adjusted by correction of balances. The share payable by the Government of India during 1936-37 amounted to Rs. 1,15,801 as shown under "Productive Works". No provision was made in the demands for grant for 1936-37 to meet this liability as the decision to accept the liability during 1936-37 was reached after the close of the year. The amount chargeable to the Central Government is worked out on a percentage basis agreed upon between the Sind Government and the Government of India.

GRANT No. 92-A.—CAPITAL OUTLAY ON SCHEMES OF AGRICULTURAL IMPROVEMENT AND RESEARCH.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.

MAJOR HEAD " 56-B.—CAPITAL OUTLAY ON SCHEMES OF AGRICULTURAL IMPROVEMENT AND RESEARCH "

A.—Removal of the Imperial Institute of Agricultural Research from Pusa to Delhi Province :

A. 1.—Acquisition of land				
R.	4,360	4,360	4,348	—12

Col. 1.—For construction of a well, culverts and a road.

A. 2.—Works				
O.	5,93,000 }			
S.	1,81,000 }	7,50,104	7,45,434	—4,670
R.	—23,896 }			

Col. 1.—Supplementary grant obtained for regrant of amount surrendered during 1925-36.

A. 3.—Agricultural lay-out				
O.	4,700 }			
S.	4,700 }	9,400	9,320	—80
		<i>Col. 1.</i> —See A. 2.		

A. 4.—Equipment and Furniture				
O.	1,19,300 }			
S.	78,000 }	2,18,982	2,23,121	+4,139
R.	21,682 }			

Col. 1.—Regrant of amount surrendered last year (Rs. 78,000), restoration of cut in equipment due to savings in other portions of the project (Rs. 19,536) and unforeseen requirement (Rs. 2,146). *Col. 4.*—Installation of gas plant of a bigger capacity to meet the requirements of the Imperial Agricultural Research Institute as well as those of the Control Laboratory of the Central Board of Revenue.

A. 5.—Fencing and gates				
O.	5,000 }			
S.	3,000 }	7,940	7,938	—2
R.	—60 }			
		<i>Col. 1.</i> —See A. 2.		

A. 6.—Irrigation distribution to Laboratories				
S.	25,300 }			
R.	—2,086 }	23,214	23,226	+12

Col. 1.—See A. 2. (Rs. 25,300) reduced by savings due to low tenders (Rs. 2,086).

A. 7.—Loss or Gain by change.	Ex.			
			—33	—33

Total	10,14,000	10,13,354	—646
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Statement of expenditure on Important New works.

Description of work.	Original Appropriation.	Modified Appropriation.	Expenditure.	Outlay compared with	
				Original Appropriation More + Less —.	Modified Appropriation More + Less —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.

A.—Removal of Imperial Institute of Agricultural Research from Pusa to Delhi Province :

I.—Major Works above Rs. 50,000 for which specific provision was made in the budget.

1. Constructing non-residential buildings for the Imperial Agricultural Research Institute

.. .. 2,03,345

Original Estimate Rs. 12,90,100 ; Revised Estimate Rs. 11,71,802 ; Expenditure to March 1937, Rs. 10,64,927 ; Completed. See para. 4 of Important Comments.

2. Providing unfiltered water line to the Imperial Agricultural Research Institute, New Delhi

.. .. 25,071

Original Estimate Rs. 72,400 ; Revised Estimate Rs. 86,117 ; Expenditure to March 1937, Rs. 85,140 ; In progress.

3. Providing storm water and catchment drains to the Imperial Agricultural Research Institute, New Delhi

.. .. 2,228

Estimate Rs. 66,474 ; Expenditure to March 1937, Rs. 66,504 ; Completed.

4. Constructing residential buildings for the Imperial Agricultural Research Institute

.. .. 40,367

Original Estimate Rs. 5,36,150 ; Final Estimate Rs. 4,95,000 ; Expenditure to March 1937, Rs. 4,80,325 ; Completed. See para. 4 of Important Comments.

5. Providing sewers and sewage disposal in the Imperial Agricultural Research Institute

.. .. 99,199

Original Estimate Rs. 66,800 ; Revised Estimate Rs. 86,140 ; Expenditure to March 1937, Rs. 99,199 ; Completed. Excess is due to development of certain important items not included in the estimates.

6. Providing electric installations including fans in the residential buildings for the Imperial Agricultural Research Institute

.. .. 56,127

Original Estimate Rs. 64,500 ; Revised Estimate Rs. 55,083 ; Expenditure to March 1937, Rs. 56,127 ; Completed.

Description of work.	Original Appropriation.	Modified Appropriation.	Expenditure.	Outlay compared with	
				Original Appropriation More+ Less—.	Modified Appropriation More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.

A.—Removal of Imperial Institute of Agricultural Research from Pusa to Delhi Province—*concl'd.*

I.—Major Works above Rs. 50,000 for which specific provision was made in the Budget—*concl'd.*

7. Providing sanitary installations and branch sewers in residential buildings for the Imperial Agricultural Research Institute

.. .. 44,498

Estimate Rs. 83,680 ; Expenditure to March 1937, Rs. 84,512 ; Completed.

8. Constructing Internal Roads to the Agricultural Research Institute, New Delhi

.. .. 2,587

Estimate Rs. 65,150 ; Expenditure to March 1937, Rs. 66,826 : Completed.

II.—Other Major Works for which specific provision was made in the budget.

9. All works collectively 89,438

IV.—Minor Works :

10. All works collectively	..	..	79,756	..	..
	5,11,000	6,46,400	6,42,616	+1,31,616	—3,784

Excess is mainly due to regrant of provision surrendered during 1935-36.

NOTE.

The above works are the component parts of the scheme for the construction of the Agricultural Research Institute buildings, New Delhi for which budget provision was made in one lump sum.

IMPORTANT COMMENTS.

Review of the Grant and its administration.—The following table shows the grant voted by the Assembly, the modified appropriation and the actual expenditure in the year under review :—

	Original grant.	Modified Appropriation.	Actual expenditure.	Outlay Compared with	
				original provision more + less —.	modified Appropriation more + less —.
(All figures are in thousands of rupees.)					
Work carried out by the Central Public Works Department	5.93	7.54	7.50	+ 1.57	—4
Works carried out by the Director of the Institute	1.29	2.60	2.64	+ 1.35	+ 4
	<u>7.22</u>	<u>10.14</u>	<u>10.14</u>	<u>+ 2.92</u>	<u>..</u>

2. A supplementary grant of 2.92 was obtained in January 1937 to meet expenditure on works which were postponed during 1935-36.

3. The total expenditure (including departmental charges) to the end of the year on works entrusted to the Central Public Works Department amounted to (25.86) against the estimated cost of (30.34) while the expenditure on works (including land acquisition) entrusted to the Director of the Institute equalled the estimated cost (5.66).

4. The main work of construction was completed on 30th September 1936 and the buildings were occupied in November 1936. The final bills of the contractor for building works were paid in January 1938.

GRANT No. 93.—CURRENCY CAPITAL OUTLAY.

See also Commercial Appendix.

Major Head and Sub-head.		Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1		2	3	4
		Rs.	Rs.	Rs.
MAJOR HEAD "56-F.—CURRENCY CAPITAL OUTLAY NOT CHARGED TO REVENUE."				
B.—Land.				
	O. 100 }			
	R. —100 }			
C.—Buildings				
	O. 20,400 }	7,600	8,887	+1,287
	R. —12,800 }			
Col. 1.—Abandonment of the Security Printing India, Primary School building project.				
Col. 4.—Rise in cost of materials (Rs. 237) after the revised estimates; unforeseen items of expenditure (Rs. 521) and adjustment relating to previous year (Rs. 529).				
D.—Plant and Machinery				
	O. —48,500 }	—59,600	—59,566	34
	R. —11,100 }			
Col. 1.—Mainly due to sale of more machinery.				
E.—Minor Equipment				
	O. —500 }	—1,850	—1,868	—18
	R. —1,350 }			
Col. 1.—Non-utilisation of lump provision (Rs. 1,300) for purchase of spare parts, as the parts actually purchased were not of such a nature as to be charged to Capital.				
F.—Miscellaneous				
	O. 1,000 }	100	72	—28
	R. —900 }			
G.—Deduct—Amount provided for Depreciation				
	O. —71,500 }	—70,000	—70,622	—622
	R. 1,500 }			
See sub-head C. 1 (8) under Grant No. 71 Currency.				
Modifications within Grant				
Gross	R. 26,250	26,250	..	—26,250
Deductions	R. —1,500	—1,500	..	+1,500
Totals	{ Gross	—27,500	—52,475	—24,975
	{ Deductions	—71,500	—70,622	+878
	{ Net	*1,000	—1,23,097	—1,24,097

*The voted amount required being a *minus* quantity, a nominal demand for Rs. 1,000 was submitted for the vote of the Legislative Assembly.

NOTES.

1. This grant records expenditure of a capital nature including increases or reductions in the capital invested in the Currency Note Press at Nasik Road. The working expenses, interest on capital and depreciation on buildings, machinery etc., are provided for under Grant No. 71-Currency sub-head C. 1 (8). The Commercial accounts of the Press appear in Chapter IV of the Commercial appendix.

2. The variations in col. 1 under sub-heads C, D and E, which partake of the nature of works expenditure, are appreciable.

GRANT No. 94.—CAPITAL OUTLAY ON VIZAGAPATAM HARBOUR.

See also Commercial Appendix.

Major Head and Sub-head.		Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1		2	3	4
		Rs.	Rs.	Rs.
MAJOR HEAD "56-E. I.—CAPITAL OUTLAY ON VIZAGAPATAM PORT."				
A.—General Charges :				
A. 1.—Pay and Allowances other than Travelling Allowance :				
A. 1. (1).—Engineering Establishment Officers				
	O. 27,400 } R. 13,400 }	49,800	44,386	+3,586
<i>Col. 1.</i> —Chiefly re-allocation of Engineers' salaries and allowances based on Government's orders issued in July 1936 involving larger debits to Capital. <i>Col. 4.</i> —Share of retiring gratuity of an Engineer of the Bengal Nagpur Railway for a part of his services on the harbour, not covered by gratuity contributions.				
A. 1. (2).—Engineering Establishment Subordinates				
	O. 4,500 } R. —2,400 }	2,100	2,007	—93
<i>Col. 1.</i> —Final adjustment during 1936-37 of proportionate general charges for 1935-36, which could not be provided for owing to late receipt of the orders of the Government of India regarding allocation of the charges between Capital and Revenue.				
A. 1. (3).—Engineering Office Establishment				
	O. 22,000 } R. —6,500 }	1,500	1,443	—57
<i>Col. 1.</i> —Cost of Engineering Office Establishment originally provided under capital met from revenue owing to the change in allocation ordered during the course of the year.				
A. 1. (4).—Other Establishment				
Non-voted	O. 2,000 } M. —2,000 }			
<i>Col. 1.</i> —Chief Medical Officer's special pay debited wholly to revenue not anticipated in the original budget for reasons explained under A. 1(3).				
Voted	O. 27,060 } R. —25,100 }	1,900	—106	—2,006
<i>Col. 1.</i> —Most part of cost of audit establishment and whole cost of engineering establishment met from revenue. See A. 1. (3). <i>Col. 4.</i> —Audit Officer's Establishment charges debited in greater proportion than anticipated to revenue.				
A. 2.—Provident Fund Contribution				
	O. 3,600 } R. 2,700 }	6,300	3,964	—2,336
<i>Col. 1.</i> —See A. 1. (1). (Rs. 1,000) Engineer-in-Chief's Provident Fund bonus on retirement, (Rs. 1,500) foreign service contribution of a clerk taken on loan from State Railway Accounts Office during 1936-37, (Rs. 200) not provided. <i>Col. 4.</i> —Credit from revenue for proportionate charges not provided for.				
A. 3.—Travelling Allowance				
	O. 1,200 } R. 1,000 }	2,200	1,834	—366
<i>Col. 1.</i> —See A. 1(1).				
A—4. Office Expenses				
	O. 4,500 } R. —6,700 }	—2,200	—2,144	+56
<i>Col. 1.</i> —Office expenses during 1936-37 wholly debited to revenue and further credits from revenue on final adjustment of general charges for 1935-36. See A. 1(2) and A. 1(3).				

Major Head and Sub-head.		Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1		2	3	4
		Rs.	Rs.	Rs.
A.—General Charges—<i>concl.</i>				
A. 6.—Instruments				
	O. 400 }			
	R. —200 }	200	143	—57
<i>Col. 1.</i> —Medical instruments not purchased.				
A. 7.—Medical				
	O. 1,200 }			
	R. —1,600 }	200	9	—191
<i>Col. 1.</i> —Cost of medical stores met from revenue. See A. 1(2) and A. 1(3). <i>Col. 4.</i> — See A. 1. (2)— <i>Col. 1.</i>				
A. 8.—Miscellaneous (including General charges on stores)				
	R. —18,000	—18,000	—23,636	—5,636
<i>Col. 1.</i> —Freight on stores in stock transferred to revenue with the taking over of stores by open port on completion of project due to the decision during the year to charge freight on stores direct to Revenue. <i>Col. 4.</i> —More freight adjusted to revenue than provided for.				
B.—Land				
	O. 71,060 }			
	R. —13,700 }	57,300	—123	—57,423
<i>Col. 1.</i> —Legal expenditure on an appeal not incurred during 1936-37. <i>Col. 4.</i> —Transfer of Land, Buildings and Railway Lines, etc. between the Harbour and the Bengal Nagpur Railway provided for under this head, involving a net debit to Harbour, not materialised owing to difficulties in the revaluation of lands and to late appointment of special Land Acquisition Officer.				
C.—Dredging				
	O. 70,000 }			
	R. 1,90,000 }	2,60,000	3,63,282	+1,03,282
<i>Col. 1.</i> —Depreciation on residual stores and plant taken over by open port at the conclusion of the construction not provided for (Rs. 1,98,700) this has caused corresponding saving under <i>Col. 1.</i> of E. Works (Rs. 1,48,000) and F. Suspense (Rs. 50,700) off-set by excess under Rock Dredging and other causes (Rs. 8,700). <i>Col. 4.</i> —More Debits adjusted for depreciation on plant than provided for (see E. Works.— <i>Col. 4.</i>)				
D.—Reclamation				
	O. 20,000 }			
	R. 52,400 }	72,400	73,777	+1,377
<i>Col. 1.</i> —More spoil dumped from Revenue (Maintenance) Dredging than originally provided for. <i>Col. 4.</i> —Debit for writing down of stores not provided for.				
E.—Works				
	O. 7,40,200 }			
	R. —7,55,600 }	—15,400	—1,12,058	—96,658
<i>Col. 1.</i> —Postponement of works (i) for want of sanction (Main Office Building, purchase of a second Dredget, Subordinates' quarters) (Rs. 3,49,800) (ii) for late delivery of English Stores (Electric Cranes) (Rs. 1,13,000), write-back of Depreciation on Plant (see C. Dredging) (Rs. 1,48,000), delay in starting works (Railway Facilities, Water Supply Distribution Mains, Southern Lighter Canal Bridge, Mooring Dolphins) (Rs. 64,500), abandonment of works (Electric Installation under street mains, Temporary Passenger shed, Coal Berth and Jetties, Sanitary Works, etc.) (Rs. 83,300), savings under works (shifting of Groyne and other small works) (Rs. 45,500), sale of surplus plant (Rs. 2,500) off-set by excess for depreciation on Surplus Stores (Rs. 51,000) (see F. Suspense— <i>Col. 1.</i>). <i>Col. 4.</i> —Return to Stores of materials at the site of works (see F.—Suspense <i>Col. 4.</i>) (Rs. 16,100), excess credit for depreciation of Dredging Plant (see C. Dredging) (Rs. 1,03,282); less debit for writing down of stores (Rs. 23,320) (this has caused corresponding excess under <i>Col. 4.</i> —F.—Suspense), sale of surplus Plant (Rs. 3,900) not foreseen; small saving under other works (Rs. 7,556); off-set by excess due to credit for transfer of staff quarters to Bengal Nagpur Railway not materialised (Rs. 57,500).				

Major Head and Sub-head.		Final Appropriation.	Actual Expenditure.	Excess + aving —
1		2	3	4
		Rs.	Rs.	Rs.
F.—Suspense	R. —1,55,600	—1,55,600	—1,44,864	+10,136
<i>Col. 1.</i> —Write-off of depreciation of stores (Rs. 1,01,700) See Col. 1.—under ‘C—Dredging’ and ‘E. Works’; clearance by debit to revenue of Workshop Suspense and Miscellaneous Advances (cost of water payable to Vizagapatam Municipality) (Rs. 53,300). <i>Col. 4.</i> —See ‘E. Works’ Col. 4. (Rs. 16,100 Rs. 23,320) off-set by saving, chiefly for more stores issued to Revenue Works (Rs. 27,907) and more depreciation on Stores adjusted against D—Reclamation, See Col. 4 (Rs. 1,377).				
J.—Loss or Gain by Exchange	R. —300	—300	—241	+59
Surrenders or withdrawals within Grant	R. 7,39,000	7,39,000	..	—7,39,000
Total		9,93,000	2,07,673	—7,85,327

NOTES.

1. The variation under sub-head E. is mainly responsible for the large saving in the grant.
2. There has been overbudgeting in this grant for the last three years. The variation between the original grant and the actual expenditure, which was 20 per cent. in the year 1934-35 and 56 per cent. in 1935-36 rose to 79 per cent in the year 1936-37. On the expectation of a saving in expenditure due to reasons beyond its control, the Harbour Administration formally surrendered an amount of Rs. 7,39,000 during the year, but inspite of it there was a further saving of Rs. 46,327 or 18 per cent. of the amount retained for expenditure by the Administration.
3. This is the last year that the Railway Department (Railway Board) remained responsible for administering the Capital funds of the Vizagapatam Port. From the Commencement of the year 1937-38, the control has been assumed by the Commerce Department of the Government of India and the accounts will be submitted through the Accountant General, Madras.
4. Out of the combined final grant for Construction and Open Harbour Capital Expenditure, a sum of Rs. 7,48,000 was appropriated for Open Harbour Capital and the remainder for construction Capital Expenditure.

	Rs.
Expenditure against Construction Estimate	—2,78,518
Expenditure on Open Harbour Capital Works	4,86,191
	2,07,673

DETAILED STATEMENT OF EXPENDITURE ON IMPORTANT NEW WORKS.

(N.B.—In this statement detailed figures are given in regard to each work estimated to cost over Rs. 50,000 while the figures of appropriation and expenditure only are shown lumped together for (i) all Major works estimated to cost between Rs. 20,000 and Rs. 50,000, (ii) Minor Works estimated to cost Rs. 20,000 or less.

Description of work.	Original appropriation.	Modified appropriation.	Expenditure	Outlay compared with	
				Original appropriation. More + less —.	Modified appropriation. More + less —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.

I.—Major works above Rs. 50,000 for which specific provision was made in the Budget.

1. Main Office Building	80,000	5,200	5,241	—74,759	+41
Expenditure to March 1937, Rs. 5,612 mainly represents architect's fees. <i>Col. 5.</i> —Construction deferred, detailed estimate not being sanctioned by Government of India.					

Description of work,	Original appropriation.	Modified appropriation.	Expenditure	Outlay compared with	
				Original appropriation. More + less —.	Modified appropriation. More + less —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
2. Shifting of Groyne	60,000	25,600	25,953	—34,047	+353
<i>Col. 5.</i> —Estimate Rs. 95,200 ; expenditure to March 1937, Rs. 25,953, due to modification of the original estimate and spread of the expenditure over three or four years.					
3. Additional Manganese facilities	1,20,000	7,000	3,295	—1,16,705	—3,705
<i>Col. 5.</i> —Estimate Rs. 1,32,000 ; Expenditure to March 1937, Rs. 3,295 ; in progress. Delivery of cranes costing Rs. 1,13,000 was delayed.					
4. Staff quarters	75,000	..	..	—75,000	..
<i>Col. 5.</i> —Detailed estimate was not sanctioned by Government of India.					
Port Equipment—					
5. New Dredger	2,00,000	..	..	—2,00,000	..
<i>Col. 5.</i> —Purchase of Dredger deferred by Government of India.					
6. Reclamation . . . . .	..	72,200	72,216	+72,216	+16
<i>Col. 5.</i> —Expenditure to March 1937, Rs. 72,216. This was provided for as a credit in the Revenue Estimates and represents reclamation done by the Revenue charged Dredger "Vizagapatam" on behalf of Capital. The excess is due mainly to spoil dumped from Revenue Dredging not originally provided for as the principle of debiting value of spoil supplied from Revenue to Capital had not been decided.					
7. Vizag. Harbour Construction Project :					
Voted	2,45,000	—2,37,800	—2,78,518	—5,23,518	—40,718
Non-voted	2,000	..	..	—2,000	..

Col. 5.—Saving due mainly to (Rs. 66,000) under General charges owing to late receipt of the decision to charge the cost of Engineering staff wholly to Revenue and the decision during the year to charge freight on stores to Revenue ; (Rs. 71,000) under Land owing to non-transfer of land to B. N. Railway and non-incurrence of legal expenses in connection with the Lova Garden appeal (Rs. 36,000) under Dredging, Reclamation and under other works (Rs. 3,52,000) due to transfer of Suspense balances to Open Harbour Capital (the net debit to 94 Capital Outlay on Vizagapatam Harbour being nil) and clearance of suspense balance by debit to Revenue. *Col. 6.*—Saving due mainly to (Rs. 7,000) under General charges owing to more freight on stores adjusted than provided for and more credit from Revenue on account of reallocation of Engineering officers' Provident Fund charges ; a net saving of about Rs. 31,000 under all heads of the Construction Project and (of Rs. 3,000) under Suspense due to more issue of stores to Revenue.

II.—Other Major works for which specific provision was made in the Budget.

All works collectively	1,30,000	64,000	49,820	—80,180	—14,180
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Col. 5.—Coal berth (about Rs. 34,000) was postponed and water supply distribution mains (Rs. 20,000) Southern Lighter canal bridge and roads (about Rs. 6,000) Mooring Dolphins (Rs. 20,000) were for unavoidable reasons delayed in starting. *Col. 6.*—Saving of Rs. 14,180 mainly due to saving on Southern Lighter canal Bridge and Roads not completed.

Nil.

IV.—Minor Works.

All works collectively	83,000	17,800	17,256	—65,744	—544
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Col. 5.—Passenger shed (Rs. 8,000). Sanitary works (Rs. 10,000) Electric street Mains and lights (Rs. 10,000), New Roads and drains (Rs. 10,000) Miscellaneous unforeseen works (Rs. 13,000) were postponed owing to curtailment of Capital Expenditure and Railway facilities (Rs. 15,000) was unavoidably delayed in starting.

IMPORTANT COMMENTS.

1. The Capital expenditure on works compares with the original and modified appropriation as under :—

Original Appropriation	Rs. 9·93 lakhs.
Modified Appropriation	Rs. 2·54 ..
Expenditure	Rs. 2·08 ..

2. The saving of Rs. 7·85 lakhs on the original appropriation was largely due to the curtailment of Capital expenditure by the Government of India and the local administration to the absolute minimum by postponing the construction of certain works (3·50lakhs). The balance of the saving was mainly due to late receipt of material, revision of allocation of general charges and unavoidable delay in starting certain works.

3. As compared with the modified appropriation the saving in expenditure is about Rs. 46,000. This saving results from the balance of excesses and savings distributed among a substantial number of items—many of the differences being very small in themselves.

4. The Accounts of the Construction Project were closed in March 1937. The original Estimate for the Project sanctioned by the Secretary of State in March 1925 amounted to Rs. 2,23,00,000. The Revised Estimates sanctioned by the Governor General in Council in October 1933 increased the amount to Rs. 3,98,85,449. A completion Estimate amounting to Rs. 3,80,56,857 has been sanctioned by the Railway Board in December 1936. As against this the actual expenditure to end of March 1937 was Rs. 3,76,73,528 showing a saving of Rs. 3,83,329, which will be explained by the Port Engineer in the Completion Report of the Project that is under preparation. The expenditure includes a sum of Rs. 89,14,027 on account of Interest during Construction.

GRANT No. 95.—CAPITAL OUTLAY ON LIGHTHOUSES AND LIGHTSHIPS (NOT CHARGED TO REVENUE).

See also Commercial Appendix.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Ex cess + Saving —.
1	2	3	4
Rs.	Rs.	Rs.	
MAJOR HEAD. "56-E (II).—CAPITAL OUTLAY ON LIGHTHOUSES AND LIGHTSHIPS."			
A.—Capital outlay on Lighthouses and Lightships not charged to Revenue :			
A. 1.—Lighthouses and Lightships :			
A. 1 (2).—Lighthouse Buildings other than Towers			
O. 4,400 }	9,240	9,180	—60
R. 4,840 }			
<i>Col. 1.</i> —Due mainly to non-completion of extension of Madras Lighthouse workshop during previous year.			
A. 1 (3).—Lighthouse Apparatus			
O. 47,900 }	44,419	44,419	..
R. —3,181 }			
A. 1. (4).—Light Vessels Apparatus			
O. 45,000 }	42,160	42,160	..
R. —2,840 }			
A. 1 (5).—Light Vessels—Hull and Fittings			
O. 1,46,000 }	1,04,720	1,04,720	..
R. —41,280 }			
<i>Col. 1.</i> —Non-levy of customs duty on a new light vessel purchased for Rangoon District.			
A. 1 (6).—Light vessels—Fog Signals			
O. 15,000 }	14,497	14,497	..
R. —503 }			
A. 1 (7).—Tools, Plant and Equipments			
O. 1,000 }	919	919	..
R. —81 }			
A. 1. (8).— <i>Deduct</i> —Amount financed from additions and Replacement Reserve Fund			
	—4,000	—4,000	..
A. 1 (9).— <i>Deduct</i> —Amount Financed from Depreciation Reserve Fund			
	—35,000	—35,000	..
A. 2.—Suspense :			
A. 2 (1).—Stock			
O. 72,100 }	65,789	64,002	—1,787
R. —6,311 }			
A. 2 (2).— <i>Deduct</i> —Value of Stores issued on Revenue Account			
O. —69,000 }	—67,675	—67,375	+300
R. 1,325 }			
A. 3.— <i>Deduct</i> —Amount financed from General Reserve Fund			
O. —2,23,400 }	—1,75,069	—1,73,522	+1,547
R. 48,331 }			
<i>Col. 1.</i> —Due mainly to the explanation under A. 1(5).			
B.—<i>Deduct</i>—English Cost of Stores and Establishments			
O. —2,000 }	—646	—714	—68
R. 1,354 }			
<i>Col. 1.</i> —Less purchase of European store.			

Major Head and sub-head.		Final Appropriation.	Actual Expenditure.	Excess + Saving—.
1		2	3	4
		Rs.	Rs.	Rs.
C.—Expenditure in England (At par £ 1=Rs.13½) :				
C. 1.—Stores				
	O. 2,000 }	646	716	+70
	R. —1,354 }			
Col. 1.—Fewer indents than anticipated.				
D.—Loss or Gain by Exchange		..	—2	—2
Surrenders or withdrawals within Grant				
Gross	R. 51,010	51,010	..	—51,010
Deductions	R. —51,010	—51,010	..	+51,010
Totals				
	{ Gross	3,33,400	2,80,615	—52,785
	{ Deductions	—3,33,400	—2,80,615	+52,785
	{ Net	*1,000	..	—1,000

* The net amount required being *nil*, a nominal demand for Rs. 1,000 was submitted for vote to the Legislative Assembly.

GRANT No. 96.—COMMUTED VALUE OF PENSIONS.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.

MAJOR HEAD "60-B.—COMMUTED VALUE OF PENSIONS."

A.—Payments of Commuted Value of Pensions:

A. 1.—Departmental

Non-voted O.	32,95,000			
M.	32,000	33,27,000	27,64,997	—5,62,003

Col. 4.—Under the Military Department (Rs. 5,86,981) due to (i) less commutations in England, (ii) readjustment of commuted value of special unemployed pay (iii) rejections on medical grounds, (iv) less debits from the Civil Departments. This was partly counter-balanced by an excess of Rs. 24,978 in the Railway Department due to a very large payment in England towards the close of the year.

Voted O.	26,60,000			
R.	—2,86,000	23,74,000	23,66,969	—7,031

Col. 1.—Saving (Rs. 3,50,000) in the Postal Department and excess (Rs. 64,000) in the Railways based on progress of expenditure.

A. 2.—Non-Departmental

Non-voted O.	2,00,000			
M.	40,000	2,40,000	3,18,615	+78,615

Col. 1.—Based on the progress of expenditure. Col. 4.—Larger payments in England.

Voted O.	17,50,000			
S.	13,00,000			
R.	1,25,000	31,75,000	30,51,536	—1,23,464

Col. 1.—Payment to the Reserve Bank of India for pensionary liabilities of the Currency Department staff transferred to the Bank. Col. 4.—Fall in the number of commutation cases.

B.—Payments of Commuted Value to Provincial Governments

Non-voted O.	85,000			
M.	—45,000	40,000	36,129	—3,871

Col. 1.—Based on the progress of expenditure and estimates furnished by different accounts officers. Col. 4.—Mainly due to less debits from Madras.

Voted O.	4,50,000			
R.	9,65,000	14,15,000	13,62,986	—52,014

Col. 1.—Based on progress of expenditure and estimates furnished by different accounts officers. Col. 4.—Debits from United Provinces and Madras less than estimated.

C.—Deduct—Equated Payments of Commuted Value of Pensions Charged to Capital:

C. 1.—Departmental

Non-voted O.	—9,95,000			
M.	1,000	—9,94,000	—9,89,650	+4,350

Voted		—1,71,000	—1,71,199	—199
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C. 2.—Non-Departmental

Non-voted		—1,73,000	—1,73,035	—35
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Voted O.	—21,46,000			
R.	3,700	—21,42,300	—21,42,271	+29

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.		
1	2	3	4		
	Rs.	Rs.	Rs.		
D.—Deduct—Commutated Value of Pensions recovered from Provincial Governments, etc.:					
D. 1.—Departmental					
Non-voted O. —2,30,000 }					
M. —2,81,000 }	—5,11,000	—5,17,506	—6,506		
Col. 1.—In the Military Department due to unanticipated large recoveries from other Governments.					
Voted O. —2,00,000 }	—1,00,000	—88,460	+11,540		
R. 1,06,000 }					
Cols. 1 & 4.—Less recoveries in the Postal Department,					
D. 2.—Non-Departmental					
Non-voted O. —1,10,000 }					
M. —1,34,000 }	—2,44,000	—2,65,739	—21,739		
Col. 1.—Based on actuals and estimates furnished by different accounts officers. Col. 4.—Unanticipated credit from Burma at the close of the year.*					
Voted O. —5,25,000 }					
R. —2,000 }	—5,27,000	—6,26,164	—99,164		
Col. 4.—More credits from Madras (Rs. 14,564), Burma (Rs. 27,854) and Bengal (Rs. 19,081) and more recovery from the Military Department.					
E.—Deduct—Commutated Value of Pensions financed from Ordinary Revenue					
Non-voted O. 25,000 }					
M. 1,79,000 }	2,04,000	2,29,611	+25,611		
Voted O. 75,000 }					
R. —9,63,000 }	—8,88,000	—7,36,822	+1,51,178		
Voted and Non-voted.—Adjustment made in the accounts for March 1937 supplementary. Both these cases represent difference of the figures recorded under the sub-heads 'B' and 'D. 2' finally adjusted under Grant No. 74.—Sub-head 'I' (q. v.).					
Surrenders or withdrawals within Grant					
Gross R. —8,04,000	—8,04,000	..	+8,04,000		
Deductions R. 8,61,300	8,61,300	..	—8,61,300		
Totals	Non-voted	Gross	36,17,000	31,19,741	—4,87,259
		Deductions	—17,18,000	—17,16,319	+1,681
		Net	18,99,000	14,03,422	—4,85,578
	Voted	Gross	61,60,000	67,81,491	+6,21,491
		Deductions	—29,67,000	—37,64,916	—7,97,916
		Net	31,93,000	30,16,575	—1,76,425

NOTES.

1. The net saving in the non-voted section of the grant is attributable to sub-head A. 1 and that in the voted section to sub-heads A. 1 and D. 2.

2. The percentages of final savings in the voted and non-voted sections of the grant this year are 5.5 and 25.7 against 4.1 and .66 respectively in 1935-36.

GRANT No. 96-A.—EXPENDITURE ON RETRENCHED PERSONNEL CHARGED TO CAPITAL.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
MAJOR HEAD "61.—EXPENDITURE ON RETRENCHED PERSONNEL CHARGED TO CAPITAL."			
A.—Payments of Gratuities to Retrenched Personnel:			
A. 1.—India:			
A. 1(1).—Departmental			
O. 50,000			
R. —26,000	24,000	20,201	—3,799
<i>Cols. 1 & 4.</i> —The number of cases in the last batch of retrenched personnel in the Posts and Telegraphs Department, was less than expected.			
A. 1(2).—Non-Departmental			
R. 2,013	2,013	1,942	—71
<i>Col. 1.</i> —Mainly in the United Provinces. To meet unforeseen expenditure on special gratuities granted to the retrenched officials of the Opium Department.			
A. 2.— <i>Deduct</i> —Amount financed from ordinary Revenues:			
A. 2(1).—Departmental			
<i>Non-voted</i>	—2,000	—1,841	+159
<i>Voted</i>	—2,96,000	—2,95,757	+243
A. 2(2).—Non-Departmental			
<i>Non-voted</i>	—38,000	—38,262	—262
<i>Voted</i> O. —1,58,000			
R. 1,325	—1,56,675	—1,57,590	—915
Allocations within Grant			
Gross R. 23,987	23,987	..	—23,987
Deductions R. —1,325	—1,325	..	+1,325
Totals			
{	<i>Non-voted</i> {	Gross —40,000	—40,103
	Deductions —40,000	—40,103	—103
{	<i>Voted</i> {	Gross 50,000	22,143
	Deductions —4,54,000	—4,53,347	+653
	Net 1,000*	—4,31,204	—4,32,204

* The net amount required being a *minus* quantity, a nominal demand for Rs. 1,000 was submitted to the vote of the Legislative Assembly.

GRANT No. 97.—DELHI CAPITAL OUTLAY.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.

MAJOR HEAD "57.—INITIAL EXPENDITURE ON NEW CAPITAL AT DELHI".

A.—Works:

A. 4.—Residential Buildings:

A. 4 (1).—Major Works:

O.	7,52,200 }	7,70,600	7,56,259	—14,341
R.	18,400 }			

Col. 1.—For new and unforeseen works (Rs. 1,30,700) and regrant of lapsed expenditure (Rs. 23,050) counterbalanced by savings due to low tenders and postponement of expenditure to next year due to technical reasons (Rs. 1,35,350).

A. 4 (2).—Minor Works

O.	13,000 }	..	..	..
R.	—13,000 }			

Col. 1.—Postponement of expenditure to next year due to technical reasons.

A. 5.—Other Civil Buildings:

A. 5 (1).—Major Works

O.	5,39,100 }	98,320	89,471	—8,849
R.	—4,40,780 }			

Col. 1.—Mainly (i) postponement of execution of a new work (Rs. 4,31,000), (ii) low tenders (Rs. 3,540), and (iii) contractor's claim not having matured. *Col. 4.*—Due to non-completion of work by the contractor before the close of the year. The saving became known too late to permit of its surrender.

A. 6.—Communications

R.	12,400	12,400	12,285	—115
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Col. 1.—Regrant of lapsed expenditure.

A. 7.—Parks and gardens

R.	3,835	3,835	3,871	+36
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Col. 1.—For expenditure transferred from sub-head A. 14.

A. 9.—Electric light and Power

R.	—3,100	—3,100	—3,822	—722
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Col. 1.—Due to unforeseen credits. *Col. 4.*—Actual credits were more than anticipated.

A. 10.—Irrigation

O.	6,03,000 }	4,05,320	4,00,233	—5,087
R.	—1,97,680 }			

Col. 1.—Late Commencement of work, due to delay in receipt of materials.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
A.—Works—concl'd.			
A. 11.—Storm water drains			
R. 33,485	33,485	33,425	—60
<i>Col. 1.</i> —Regrant of lapsed expenditure (Rs. 5,555) and for incomplete works from previous year (Rs. 27,930).			
A. 12.—Sewerage			
O. 1,31,700 }	2,40,700	2,34,158	—6,542
R. 1,09,000 }			
<i>Col. 1.</i> —(i) Reconditioning the existing sewage plant at Kilokri and provision of an electrical pump for dealing with additional sewage (Rs. 66,200) and (ii) extension and diversion of sewers owing to the main sewer, into which it was proposed to discharge the additional flow, not being capable of carrying it (Rs. 4,280).			
A. 13.—Water Supply			
R. 1,850	1,850	1,820	—30
<i>Col. 1.</i> —For incomplete works from previous years.			
A. 14.—Miscellaneous			
R. 5,665	5,665	5,446	—219
<i>Col. 1.</i> —Regrant of lapsed expenditure (Rs. 2,050) and unforeseen expansion of works (Rs. 7,450), counterbalanced by transfer to A. 7 (Rs. 3,835).			
B.—Establishment :			
B. 1.—Establishment charges credited to other Governments, Departments, etc.			
O. 2,96,000 }	2,17,918	2,13,041	—4,877
R. —78,082 }			
<i>Cols. 1 & 4.</i> —Less expenditure on works.			
B. 2.—Medical Equipment of Irwin Hospital			
R. 44,266	44,266	39,478	—4,788
<i>Col. 1.</i> —Regrant of lapsed expenditure. <i>Col. 4.</i> —Late receipt of sanction.			
C.—Tools and Plant :			
C. 1.—Tools and Plant Charges credited to other Governments, Departments, etc.			
O. 31,000 }	22,542	22,038	—504
R. —8,458 }			
<i>Col. 1.</i> —Less Expenditure on works.			
D.—Grants-in-aid, Contributions, etc.			
R. 2,57,000	2,57,000	2,57,000	..
<i>Col. 1.</i> —Grant-in-aid to the Delhi Improvement Trust for Delhi Sewage Disposal Scheme.			
E.—Conservation Accounts :			
R. 21,612	21,612	..	—21,612
Surrenders or withdrawals within Grant			
R. 2,33,587	2,33,587	..	— 2,33,587
Total	23,66,000	20,64,703	—3,01,297

NOTES.

1. Sub-heads A. 5 (1) and A. 10 mainly contribute to the final saving in the grant, the percentage of which works up to 12.74. This has however been reduced to 2.87 per cent. by the surrender of Rs. 2,33,587 out of the total savings.

2. The following table shows the total expenditure against fresh sanctions since the re-opening of the project for the New Capital at Delhi during 1933-34 and the total up to date expenditure since its inception.

Head.	New sanctions since re-opening of the New Capital Project (1933-34—1936-37).	Expenditure against new sanctions (1933-34—1936-37).	Expenditure to end of 1931-32 against the closed estimate.	Total expenditure on the Project at the end of 1936-37.
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
A. B. and C.—Establishment	(a)	(b)19,25,859	2,00,78,504	2,20,04,361
D.—Works Expenditure :				
I.—Buildings—				
(i) Government House	60,340	53,502	1,81,67,049	1,82,20,551
(ii) Secretariats	93,900	87,559	1,84,85,524	1,85,73,083
(iii) Other Buildings	1,16,25,714	95,60,194	2,93,98,783	3,89,58,977
(iv) Legislative Chambers	79,800	74,655	88,97,350	89,72,005
II.—Communications	2,58,281	2,28,575	32,73,023	35,01,598
III.—Miscellaneous Public improvements	83,373	83,939	22,54,084	23,38,023
IV.—Electric Light and Power	74,826	72,976	69,00,161	69,73,137
V.—Irrigation	8,56,819	4,96,593	42,80,897	47,77,490
VI.—Sanitation, etc.	8,74,770	7,56,292	1,24,75,707	1,32,31,999
VII.—Tools and Plant	(a)	1,73,130	95,27,011	97,00,141
VIII.—Stock and Suspense . . . . .	..	..	12,24,195	12,24,195
IX.—Miscellaneous	2,15,934	1,48,879	93,88,392	95,37,271
X.—Maintenance	62,410	45,158	96,94,483	97,39,641
XI.—Railway Diversion . . . . .	..	..	13,78,608	13,78,608
E.—Acquisition of land . . . . .	..	..	34,35,634	34,35,634
F.—Other Miscellaneous Expenditure . . . . .	..	..	1,93,877	1,93,877
G.—Grant-in-aid—Contribution etc. . . . .	..	2,57,000	..	2,57,000
Gross Total . . . . .	..	1,39,64,311	15,90,53,282	17,30,17,593
Credit by sales of Tools and Plant and receipts on Capital Account . . . . .	..	..	—1,98,67,521	—1,98,67,521
GRAND TOTAL . . . . .	..	1,39,64,311	13,91,85,761	15,31,50,072

(a) These charges are calculated at a percentage on the works outlay. See Note under Grant No. 73,—Civil Works.

(b) Includes Rs. 2,52,262 for medical equipment of Irwin Hospital.

N.B.—A sum of Rs. 1,39,246 is due from the New Delhi Municipal Committee on account of the cost including departmental charges of roads, storm water drains, sewers and filtered water service lines, completed during 1936-37 in connection with the construction of 21 Officers' houses and 108 clerks' quarters in New Delhi; the recovery is still (January 1938) awaited.

IMPORTANT COMMENTS.

Review of the Grant and its administration.—The following table shows the grants voted by the Assembly, the modified appropriation and the actual expenditure. :—

Sub-heads.	Original grant.	Modified appropriation.	Expenditure.	Outlay compared with	
				Original appropriation More + Less—.	Modified appropriation More + Less—.
1	2	3	4	5	6
(In thousands of Rupees).					
A.—Works					
(i) New Major Works	18,04	12,33	12,15	—5,89	—13
(ii) Major Works in progress	2,22	3,36	3,18	+96	—18
(iii) Minor Works	13	..	..	—13	..
B. Establishment—					
(iv) (1) Establishment charges	2,96	2,18	2,13	—83	—5
(v) (2) Medical Equipment of Irwin Hospital . . . . .	..	44	40	+40	—4
(vi) C.—Tools and Plant	31	22	22	—9	..
(vii) D.—Grants-in-aid, Contributions, etc. . . . .	..	2,57	2,57	+2,57	..
Total	23,66	21,10	20,65	—3,01	—45

The percentage of savings in the original grant has decreased from 27·99 in 1935-36 to 12·72 during the year under review. The saving was as usual due mainly to postponement of works for want of requisite sanction to detailed estimates, delay in receipt of materials, and low tenders. The saving in the final appropriation was 2·13 per cent. against 1·22 per cent. during 1935-36.

2. Item (i) *New major works.*—As in the previous year, the bulk of the savings under this sub-head was due mainly to (a) low tenders for the work of providing water borne sanitation in the clerks' quarters in New Delhi (1,39), (b) postponement of the work of 'Additional office accommodation for the local Administrations' offices' due to no decision having been reached on the question of their location in the Western Court which was inter-connected with the question of the provision of additional residential accommodation for the members of the Central Legislature accommodated in that building (4,31), and (c) to smaller expenditure on laying a second unfiltered water main from Delhi Gate Pumping station to Connaught Place owing to the appropriation based on an approximate estimate proving excessive (64) and delay in the receipt of materials (1,34). Out of these savings aggregating to (7,68) a sum of (2,07) was surrendered in March 1937 and the balance appropriated for (i) unforeseen new works which were not contemplated when the budget was framed (1,97), (ii) regrant of lapses in the previous year (39), (iii) additional grants for works in progress (62), and (iv) a grant-in-aid to the Delhi Improvement Trust for the Delhi Sewage Disposal Scheme (2,41) lapsed with the Administrative Department (22). The new works financed from the savings were :—

Name of work.	Amount.
(1) Construction of a furnished A class bungalow for the Secretary to the Executive Council of the Governor General, owing to the separation of that post from the post of the Private Secretary; it was essential for him to live in close vicinity to the Viceroy's House, in which locality no suitable house was available	34
(2) Construction of 3 B class bungalows in New Delhi and provision of furniture therein. Owing to the shortage of this class of bungalows it was decided to finance the works from the anticipated savings	97

Name of work.

Amount.

- (3) Installation of a temporary electric pump at the Kilokri Sewage Pumping Station and Reconditioning the existing plant, due to the decision to finance the work from this grant instead of grant No. 80. Delhi where provision was made when the budget was framed 66

3. The instructions in paragraph 3 of the Finance Department memorandum of October 1935 (Appendix VIII of the Report of the Public Accounts Committee for 1934-35) that all savings should be surrendered immediately they are foreseen without waiting till the end of the year, were not followed in the case of this grant on the assumption that those orders did not apply to public works grants. The Government of India have now issued orders (October 1937) that all savings in the case of this grant should be surrendered to them as soon as they become known even if it is anticipated that additional funds will be required later in the year for other purposes. The saving in the final modified appropriation is the aggregate of small savings on the various works.

4. Item (ii) *Major Works in progress*.—The excess (1,14) over the original provision is due mainly to regrant of lapses during the previous year (39) larger expenditure on the extension of sewers on account of water borne sanitation in clerks' quarters and along Asoka Road in New Delhi (43), storm water drains in new houses constructed in 1935-36 (29) and water supply in the City Extension Area (3).

The saving on the final appropriation is due mainly to slow progress in a work and non-settlement of contractor's claims for another work.

5. Item (iii) *Minor Works*.—The saving of (13) is due to postponement of a work due to technical reasons, the design for an office room in 'B' class residences not having been settled.

6. Items (iv) and (vi) *Establishment and Tools and Plant charges*.—The savings compared with original and modified appropriations are due to smaller works outlay.

7. Item (v) *Medical Equipment of Irwin Hospital*.—The modified appropriation represents the unspent balance of the project provision of Rs. 2,50,000. The whole of this provision could not be spent on account of the late receipt of sanction.

8. Item (vii) *Grants-in-aid, Contributions, etc.*—The Government of India have decided that one half of the cost of the Delhi Sewage Disposal Scheme will be met by a grant from Government and the other half from the funds of the Delhi Improvement Trust, which will be given a loan for this purpose. The estimated cost of the works is Rs. 43,48,000 (roundly). The major portion of the works is being carried out by the Superintending Engineer, Health Services. Please see Note 4 under Grant No. 80.—Delhi.

GRANT No. 98.—INTEREST FREE ADVANCES.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.

A.—Advances Repayable, India—Excluding all book-keeping adjustments and advances on which interest is charged :

A. 1.—Civil Advances

O.	58,35,000	}	61,89,000	62,99,779	+1,10,779
S.	3,80,000				
R.	—26,000				

Col. 1.—To cover a large number of miscellaneous advances, such as advances of pay on transfer. It is not possible to budget accurately for disbursements of this kind. *Col. 4.*—Mainly due to some special advances sanctioned by the Government of Burma towards the close of the year.

A. 2.—Advances Recoverable, Posts and Telegraphs

O.	6,50,000	}	6,75,000	6,79,213	+4,213
R.	25,000				

Col. 1.—Based on the trend of actuals.

A. 3.—Advances Recoverable, Defence Services

O.	9,000	}	12,000	11,307	—693
R.	3,000				

Col. 1.—Based on the trend of actuals.

B.—Advances Repayable, England—Excluding all book-keeping adjustments.

O.	14,000	}	10,000	9,692	—308
R.	—4,000				

Col. 1.—Reduction made on the basis of revised Home estimates.

C.—Bronze Coinage Account :

C. 1.—Bronze Mintage Account—

Purchase of Metal

O.	1,80,000	}	3,80,000	3,65,775	—14,225
S.	2,00,000				

Col. 1.—To replenish Mint Stock of metal for more coinage. *Col. 4.*—Non-arrival of metal on outstanding order within the year.

C. 2.—Profit on Bronze Coinage Account—

Charges for destruction of Coins

O.	1,51,000	}	1,69,000	1,60,102	—8,898
S.	16,000				
R.	2,000				

Col. 1.—Heavier return of uncurrent coin than anticipated. *Col. 4.*—Return in the closing months was below estimate.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.

D.—Nickel Coinage Account :

D. 2.—Profit on Nickel Coinage Account :

D. 2 (1).—Charges for

destruction of Coins

O.	4,76,000	}	5,50,000	6,40,788	+ 90,788
S.	74,000				

Cols. 1 & 4.—To cover additional charges on the destruction of uncurrent coins, the return of which from circulation was heavier than anticipated. The final adjustment under this head depends upon complicated calculations which cannot be completed until after the close of the year.

Total	<u>79,85,000</u>	<u>81,66,656</u>	<u>+ 1,81,656</u>
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NOTES.

1. Sub-heads A. 1 and D. 2 (1) are mainly responsible for the final excess under the grant, which could not be foreseen.

2. This year's excess is Rs. 1,81,656 against Rs. 2,69,613 during 1935-36. The supplementary grant obtained this year was Rs. 6,70,000 against Rs. 12,00,000 in 1935-36.

GRANT No. 99.—LOANS AND ADVANCES BEARING INTEREST.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
A.—Loans and Advances by the Central Government :			
A. 1.—Advances to the Provincial Loans Fund			
O. 3,98,00,000 }	..	..	..
R. —3,98,00,000 }			
<i>Col. 1.</i> —This head was not operated upon during the year and advances to Provinces were directly given through the new head "Advances to Provincial Governments." See para. graph 17 in Chapter II of the Report.			
A. 2.—Advances to Provincial Governments.			
R. 1,97,80,000	1,97,80,000	1,13,62,243	—84,17,757
<i>Cols. 1 & 4.</i> —See A. 1. The requirements of Provincial Governments were less than anticipated.			
A. 4.—Loans to Indian States, Local Funds, etc. :			
A. 4 (1).—Loans to Indian States			
O. 11,000 }	1,35,000	1,00,000	—35,000
R. 1,24,000 }			
<i>Col. 1.</i> —An additional loan was sanctioned in the course of the year. <i>Col. 4.</i> —The amount actually required proved to be less than anticipated.			
A. 4 (2).—Loans to Land-holders and other Notabilities			
O. 18,000 }	14,000	14,335	+335
R. —4,000 }			
<i>Col. 1.</i> —Demands were below estimate.			
A. 4 (3).—Loans to Muffusil Municipalities			
O. 4,00,000 }	4,50,000	1,00,000	—3,50,000
R. 50,000 }			
<i>Col. 1.</i> —Original provision was for a loan to Delhi Municipality but it was subsequently reduced by 3 lakhs, and a provision for a loan of 3½ lakhs to New Delhi Municipal Committee was made. <i>Col. 4.</i> —Amount provided for the New Delhi Municipal Committee was not drawn during the year.			
A. 4 (4).—Loans to District and other Local Fund Committees			
R. 1,00,000	1,00,000	1,00,000	..
<i>Col. 1.</i> —Loan sanctioned for Delhi Improvement Trust.			
A. 4 (5).—Advances under Special Laws			
O. 82,000 }	17,000	10,007	—6,993
R. —65,000 }			
<i>Col. 1.</i> —No cash loan sanctioned to Delhi Joint Water Board although provision was made. <i>Col. 4.</i> —Mainly due to fewer purchase orders being placed on behalf of the Joint Water Board, Delhi, than anticipated.			
A. 4 (6).—Advances to Cultivators			
O. 3,03,000 }	3,22,000	2,31,623	—90,377
R. 19,000 }			
<i>Col. 1.</i> —Mainly due to more advances sanctioned in Coorg. <i>Col. 4.</i> —Smaller expenditure in Ajmer than anticipated.			

Major Head and Sub-head	Final Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.

A.—Loans and Advances by the Central Government—*concl'd.*

A. 4 (7).—Miscellaneous Loans and Advances

O.	2,000 }	44,000	43,588	—412
R.	42,000 }			

Col. 1.—Mainly due to transfer to this head of the balance (Rs. 38,000) of the loan (Rs. 92,000) granted to the sufferers from earthquake in Quetta. The amount of the loan was originally drawn immediately after the earthquake and adjusted through a mis-apprehension as advances of pay to Government servants.

A. 4 (8).—Loans to Port Funds

O.	48,66,000 }	36,00,000	35,89,000	—11,000
R.	—12,66,000 }			

Col. 1.—Reduction in the anticipated loan to the Port of Cochin (Rs. 16,66,000) and new provision for loan to Chittagong (4 lakhs).

A. 5.—Loans to Government Servants :

A. 5 (1).—House building Advances

O.	25,84,000 }	20,98,000	19,40,118	—1,57,882
R.	—4,86,000 }			

Col. 1.—Reduction made on the basis of actuals. *Col. 4.*—Demands were less than anticipated and in some cases amounts sanctioned were not drawn during the year.

A. 5 (2).—Advances for purchase of Motor Cars

O.	29,99,000 }	33,68,000	31,55,523	—1,52,477
R.	3,09,000 }			

Col. 1.—Increase made on the basis of actuals. *Col. 4.*—Mainly due to reduced demand towards the close of the year and to non-drawal of amounts ear-marked.

A. 5 (3).—Advances for purchase of other Conveyances

O.	1,75,000 }	1,49,000	1,27,031	—21,969
R.	—26,000 }			

Col. 1.—Based on actuals. *Col. 4.*—Demands during closing months were less than anticipated.

A. 5 (4).—Passage Advances

O.	85,000 }	75,000	79,913	+4,913
R.	—10,000 }			

Col. 1.—Based on actuals. *Col. 4.*—Increased demands towards the close of the year.

A. 5 (5).—Other Advances

7,000	8,542	+1,542
-------	-------	--------

Col. 4.—More demands than anticipated.

A. 6.—Loans to the Government of Coorg

O.	3,13,000 }	9,80,000	7,83,204	—1,96,796
R.	6,67,000 }			

Col. 1.—An additional loan was sanctioned for advances to coffee planters. *Col. 4.*—The amount required for these advances proved to be less than anticipated

Major Head and Sub-head.	Final. Appropriation.	Actual Expenditure.	Excess + Saving —
1	2	3	4
	Rs.	Rs.	Rs.
B.—Reserve			
O. 10,00,000 }	..	..	..
R. —10,00,000 }			
Col. 1.—See Note 2.			
Surrenders or withdrawals within Grant			
R. 2,15,66,000	2,15,66,000	..	—2,15,66,000
Total	5,26,45,000	2,16,45,127	—3,09,99,873

NOTES.

1. The total saving under the grant mainly occurred under the Sub-head A-1. Savings to the extent of Rs. 2,15,66,000 were surrendered to Government.

2. Sub-head B—Amounts totalling Rs. 6,24,900 were sanctioned out of this sub-head to meet excesses under the following sub-heads :—

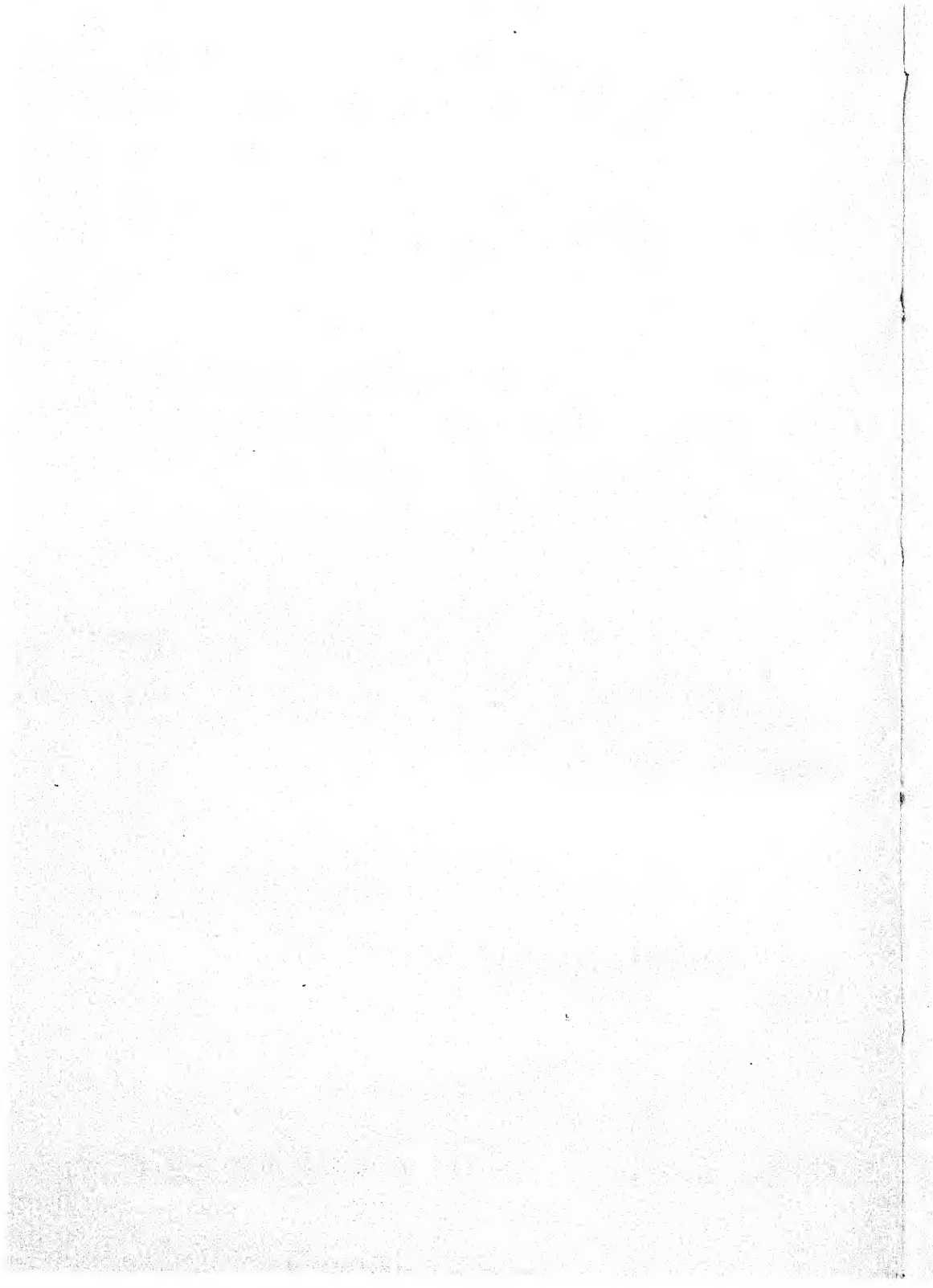
	Rs.
A. 4 (1)	1,00,000
A. 4 (2)	1,400
A. 4 (6)	78,000
A. 4 (7)	500
A. 4 (8)	4,00,000
A. 5 (1)	10,000
A. 5 (2)	31,000
A. 5 (4)	4,000
Total	6,24,900
Surrendered to Government of India	3,75,100
	10,00,000

IMPORTANT COMMENT.

Loan to the Bahawalpur Government to Finance its share of expenditure on the Sulej Valley Project :—Besides the payments mentioned in paragraph 1 of the Important Comments under Grant No. 99 on page 462 of the Last year's report, the Bahawalpur Government have made the following further payments to the end of October 1937 towards the repayment of the Loan :—

- (i) Rs. 7.5 Lakhs on account of the third instalment of the Loan due on the 31st March 1937.
- (ii) Rs. 10 Lakhs on account of the fourth instalment of the Loan due on the 31st October 1937.
- (iii) Rs. 20 Lakhs on account of prepayment.

All the payments together with a sum of Rs. 12,988 representing the discount on prepayments earned by the Bahawalpur Government during 1936-37 have, under the orders of the Government of India, been taken towards the reduction of capital of the loan.*



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